



5/S



DOCUMENT INFORMATION CENTER
SAN FRANCISCO PUBLIC LIBRARY

SAN FRANCISCO
PUBLIC LIBRARY

REFERENCE
BOOK

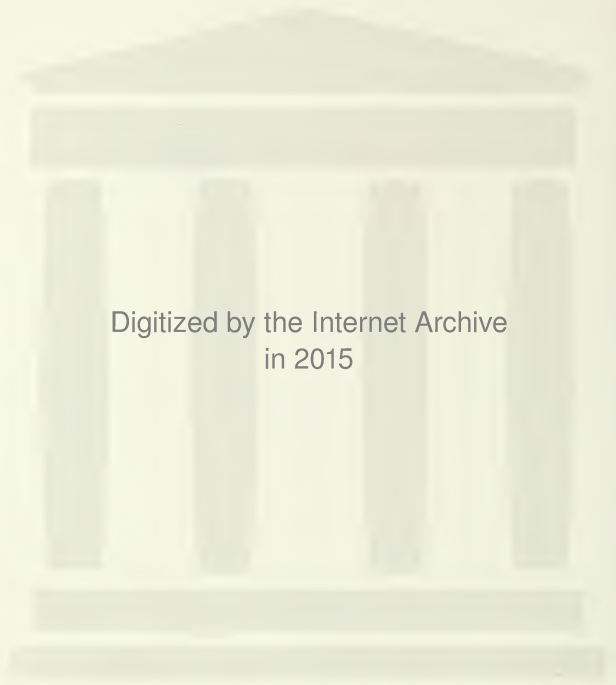
Not to be taken from the Library

FEB 2 1980

SAN FRANCISCO PUBLIC LIBRARY



3 1223 05329 5037



Digitized by the Internet Archive
in 2015

San Francisco Assessment Appeals Board
Journal of Proceedings
(Combined Agendas and Minutes)
July - September
1998

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



DOCUMENTS DEPT.

JUN 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

875 Stevenson Street

Suite #400

San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING

ROOM 430, 875 STEVENSON STREET

JULY 1, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 93-0163

APPLICANT: FEDERAL RESERVE BANK OF SF - C/O FACILITIES PLANNI

PARCEL ADDRESS: 101 MARKET ST.

CILITIES PLANNI

CURRENT ASSESSMENT: \$132,832,980 - APPLICANT'S OPINION: \$86,628,500

TAXABLE YEAR: 93/94

- 3) Hearing, discussion, and possible action involving:

APPLICATION 94-1584

APPLICANT: FEDERAL RESERVE BANK OF SF

PARCEL ADDRESS: 101 MARKET ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$135,489,537 - APPLICANT'S OPINION: \$70,000,000

TAXABLE YEAR: 94/95

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1551

APPLICANT: FEDERAL RESERVE BANK

PARCEL ADDRESS: 101 MARKET ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$139,192,449 - APPLICANT'S OPINION: \$55,000,000

TAXABLE YEAR: 95/96

A7'

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 1, 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-1693

APPLICANT: FEDERAL RESERVE BANK OF SAN FRANCISCO

PARCEL ADDRESS: 101 MARKET ST. CO

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$141,518,600 - APPLICANT'S OPINION: \$55,000,000

TAXABLE YEAR: 96/97

- 6) Hearing, discussion, and possible action involving:

APPLICATION 97-1644

APPLICANT: FEDERAL RESERVE BANK OF SAN FRANCISCO

PARCEL ADDRESS: 101 MARKET ST. CO

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$145,030,832 - APPLICANT'S OPINION: \$55,000,000

TAXABLE YEAR: 97/98

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 1, 1998 at 9:45 a.m.

Present: Peter Fatooh, Robert Reese, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett-Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
93-0163	Federal Reserve Bank	Continued
94-1584	Federal Reserve Bank	Continued
95-1551	Federal Reserve Bank	Continued
96-1693	Federal Reserve Bank	Continued
97-1644	Federal Reserve Bank	Continued

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Robert Reese, and Hayes Miles

Quorum present

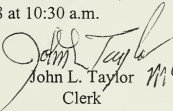
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett-Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
93-0163	Federal Reserve Bank	Stipulation approved
94-1584	Federal Reserve Bank	Stipulation approved
95-1551	Federal Reserve Bank	Stipulation approved
96-1693	Federal Reserve Bank	Stipulation approved
97-1644	Federal Reserve Bank	Stipulation approved

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Thursday, July 2, 1998 at 10:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on August 11, 1998

The agenda for this meeting
is not available.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD (NO. 1)

THURSDAY, July 2, 1998

9:30 a.m. - Room 400

DOCUMENTS DEPT.

JUN 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)

APPLICANT: 100 Spear St.

CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000

Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 96-1293

APPLICANT: CLTC Exchange

CURRENT ASSESSMENT:\$2,063,020-APPLICANT OPINION:\$856,000

Board Members: Trevino, Miles, and Brady

c) APPLICATION 94-0945 and 94-0946

APPLICANT: Tuntex Properties

CURRENT ASSESSMENT:\$19,298,577-APPLICANT OPINION:\$12,470,000

Board Members: Fatooh, Miles, and Trevino

ASSESSMENT APPEALS BOARD NO. 1 (CON'T)
ROOM 400, 875 STEVENSON STREET

d) APPLICATION 95-1097-98 and 96-1090-91(awaiting info from Brinkerhoff)

APPLICANT: Tuntex Properties

Board Members: Brady, Miles, and Trevino

e) APPLICATION 96-1695 (Awaiting addition information by April 17, 1998)

APPLICANT: The Bohun Group

Board Members: Trevino, Brady, & Miles

f) APPLICATION 95-2324

APPLICANT: Robert M. Podesta

Board Members: Fatooh & Miles

4) Reconvene in Open Session:

- A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)
- B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)
- C) Adjournment.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

JUL 02 1998

AGENDA* / NOTICE OF ASSESSMENT APPEALS BOARD No. ① HEARING
ROOM 430, 875 STEVENSON STREET

July 6, 7, 8, 9, and 10 1998

DOCUMENTS DEPT.

JUL 06 1998

**SAN FRANCISCO
PUBLIC LIBRARY**

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

7/98 Closed Session

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 91-0051

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2055 FOLSOM AVENUE

CURRENT ASSESSMENT: \$527,599 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:

APPLICATION 91-0052

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2075 FOLSOM STREET

CURRENT ASSESSMENT: \$193,544 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:

APPLICATION 91-0053

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2055 FOLSOM STREET

CURRENT ASSESSMENT: \$25,744,314 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 87/88

5) Hearing, discussion, and possible action involving:

APPLICATION 91-0749

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2055 FOLSOM STREET

CURRENT ASSESSMENT: \$23,354,021 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 88/89

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430 875 STEVENSON STREET

9:30

9:30 A.M. (ALL DAY cont.)

- 6) Hearing, discussion, and possible action involving:
APPLICATION 91-0750
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: \$21,575,180 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 89/90
- 7) Hearing, discussion, and possible action involving:
APPLICATION 91-0751
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: \$22,961,720 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 91/92
- 8) Hearing, discussion, and possible action involving:
APPLICATION 91-0752
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: \$21,899,453 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 90/91
- 9) Hearing, discussion, and possible action involving:
APPLICATION 92-0132
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2075 FOLSOM STREET
CURRENT ASSESSMENT: \$191,357 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 92/93
- 10) Hearing, discussion, and possible action involving:
APPLICATION 92-0134
APPLICANT: TELE-VUE SYSTEMS INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: \$531,193 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 92/93
- 11) Hearing, discussion, and possible action involving:
APPLICATION 93-3270
APPLICANT: TELE-VUE SYSTEMS, INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: \$663,909 - APPLICANT'S OPINION: \$554,299
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 93-3271

APPLICANT: TV SIGNAL CORPORATION

PARCEL ADDRESS: 2055 FOLSOM STREET

CURRENT ASSESSMENT: \$52,879,403 - APPLICANT'S OPINION: \$30,374,322

TAXABLE YEAR: 93/94

- 13) Hearing, discussion, and possible action involving:

APPLICATION 94-2956

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2055 FOLSOM

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$53,555,043 - APPLICANT'S OPINION: \$30,857,287

TAXABLE YEAR: 94/95

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1264

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2055 FOLSOM ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$60,182,336 - APPLICANT'S OPINION: \$29,870,404

TAXABLE YEAR: 95/96

**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

JUL 02 1998

Assessment Appeals Board

**Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Tuesday, July 7, 1998
12:00 p.m.-Room 430**

DOCUMENTS DEPT.

JUL 06 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

**Discussion with counsel concerning Transcontinental Reality
(block 3707 lot 33)
Superior Court Case # 993-680**

- 4) Reconvene in Open Session:
 - A) Possible report on action taken in closed session.
(Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
 - B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
 - C) Adjournment.

SF

A77

*2

7/6/98

EAL

DOCUMENTS DEPT

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, July 6, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene at 12:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:50 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

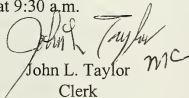
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricke.-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Tuesday, July 7, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 10, 1998.

SF

A77

#2

7/7/98

BA1

DOCUMENTS DEPT.

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 7, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 12:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened into closed session at the hour of 12:00 p.m.

Present: Owen Brady, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Teresa Stricker-Croley & Maria Blitz

Discussion with counsel concerning Transcontinental Reality (block 3707 lot 33)
Superior Court Case #993-680

RECESS

There being no further business, the Board, at the hour of 12:35 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

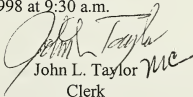
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

*At the hour of 3:30 p.m. Mr. Lambie and Mr. Brady departed the hearing room. Both the Taxpayer and the Assessor's Office agreed to allow the departing members to review tape records and/or transcripts of the remainder of the day's hearing.

There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene Wednesday, July 8, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 10, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 8, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 12:00 p.m.

RECONVENING OF THE BOARD

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 8, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 12:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:10 p.m.

Present: Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 1:15 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene at 4:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 4:45 p.m.

Present: Peter Fatooh, Alec Lambie, & Ermelinda Trevino

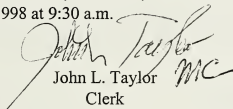
Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 6:45 p.m., recessed to reconvene Thursday, July 9, 1998 at 9:30 a.m.


 John L. Taylor
 Clerk

Approved by Board 1 on July 10, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 9, 1998 at 9:50 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

The parties agreed to allow Mr. Brady to listen to the tape and/or review the transcript of the portion of the hearing during which he was absent.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene at 4:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 4:30 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

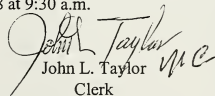
Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 6:35 p.m., recessed to reconvene Friday, July 10, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 17, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, July 10, 1998 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

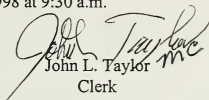
The Journals of Proceedings for June 16, 17, 18, 23, 29, July 6, 7, & 8 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Monday, July 13, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 17, 1998

JUL 13 1998

SAN FRANCISCO PUBLIC LIBRARY 875 Stevenson Street
Suite #400

San Francisco, CA 94103

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227

DATE POSTED

JUL 09 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING

ROOM 430, 875 STEVENSON STREET

July 13, 14, 15, 16, 17, 20, 21, 22, 23, & 24, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence.

Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 91-0050

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: VARIOUS

CURRENT ASSESSMENT: \$203,529,286 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 91/92

- 3) Hearing, discussion, and possible action involving:

APPLICATION 91-0054

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: VARIOUS

CURRENT ASSESSMENT: \$184,558,464 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 88/89

- 4) Hearing, discussion, and possible action involving:

APPLICATION 91-0055

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: VARIOUS

CURRENT ASSESSMENT: \$188,249,633 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 89/90

- 5) Hearing, discussion, and possible action involving:

APPLICATION 91-0056

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: VARIOUS

CURRENT ASSESSMENT: \$192,014,626 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

- 6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: \$527,599 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 91/92
- 7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: \$188,029,600 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 87/88
- 8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: \$1,258 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 92/93
- 9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: \$207,599,871 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 92/93
- 10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: \$211,751,868 - APPLICANT'S OPINION: \$14,769,470
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

- 11) Hearing, discussion, and possible action involving:

APPLICATION 94-2957

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: 2055 FOLSOM

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$215,986,905 - APPLICANT'S OPINION: \$15,064,545

TAXABLE YEAR: 94/95

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1265

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: VARIOUS

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$168,000 - APPLICANT'S OPINION: \$15,366,176

TAXABLE YEAR: 95/96

- 13) Hearing, discussion, and possible action involving:

APPLICATION 96-0126

APPLICANT: VIACOM CABLEVISION

PARCEL ADDRESS: VARIOUS

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$168,000,000 - APPLICANT'S OPINION: \$15,673,500

TAXABLE YEAR: 96/97

77
ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

7
DATE POSTED

JUL 14 1998

0/98
Assessment Appeals Board
cia

SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
Monday, July 20, 1998
9:30 A.M.
ROOM 430

DOCUMENTS DEPT.

JUL 16 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The Decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Pursuant to Section 1601(b) of the Revenue and Taxation Code, the Assessment Appeals Board hereby announces that it is meeting on this, the third Monday of July, 1998, to equalize the assessment of property on the local roll, and that it shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of.

A Joint meeting of boards 1 and 2 will be held at a later date to review the Rules and Procedures for the fiscal year 1998-89.

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, July 13, 1998 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie, & Ermelinda Trevino
Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

Both parties have agree to allow Mr. Brady to review the tapes and/or transcripts due to his absence for the morning session.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

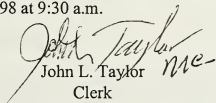
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Tuesday, July 14, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 17, 1998

7
14/98

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.
AUG 28 1998
SAN FRANCISCO
PUBLIC LIBRARY

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 14, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

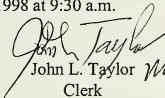
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Wednesday, July 15, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 17, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

7
5/98
1

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 15, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

At the hour of 11:00 a.m. Mr. Brady left the hearing room. Both parties have agreed to allow Mr. Brady to listen the tape and/or read the transcript.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

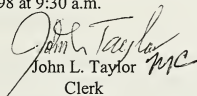
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Thursday, July 16, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 17, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 16, 1998 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

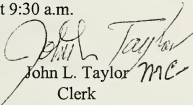
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Friday, July 17, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 17, 1998

OCT 01 1998

SAN FRANCISCO
PUBLIC LIBRARY

77
2
1/17/98

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, July 17, 1998 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, & Ermelinda Trevino

Quorum present

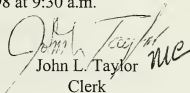
Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for July 9, 10, 13, 14, 15, and 16, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Monday, July 20, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 2, 1998

OCT 01 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, July 20, 1998 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

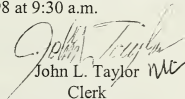
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Tuesday, July 21, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 2, 1998.

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

1/98
The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 21, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

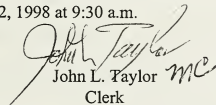
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Wednesday, July 22, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 24, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

7

2/98

1

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 22, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

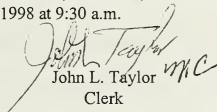
Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Thursday, July 23, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 24, 1998

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

3/98
The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 23, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Alec Lambie, & Ermelinda Trevino

Quorum present

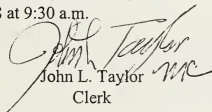
Chairperson: Ermelinda Trevino, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Friday, July 24, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on July 24, 1998

BF

977

2

/24/98

Bd1

DOCUMENTS DEPT.
OCT 01 1998
SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, July 24, 1998 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

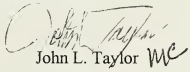
The Journals of Proceedings for July 17, 20, 21, 22, and 23 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Monday, July 27, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 2, 1998.

The agenda for this meeting
is not available.

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, July 27, 1998, at 9:35 a.m.

Present: Peter Fatooh, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-0945	Tuntex Properties	A.V. Lowered (Board)
94-0946	Tuntex Properties	A.V. Lowered (Board)

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 10:35 a.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 10:35 a.m.

Present: Ermelinda Trevino, Hayes Miles, and Owen Brady

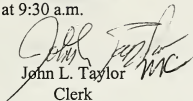
Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1097	Tuntex Properties	Continued
95-1098	Tuntex Properties	Continued
96-1090	Tuntex Properties	Continued
96-1091	Tuntex Properties	Continued

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene Tuesday, July 28, 1998 at 9:30 a.m.



John L. Taylor
Clerk

Approved by Board 1 on August 6, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

ATE POSTED

UL 2 3 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1178 (POSTPONEMENT)
APPLICANT: LELAND B. EVANS
PARCEL ADDRESS: 1120 REVERE AVE.
- 3) APPLICATION 97-1207 (POSTPONEMENT)
APPLICANT: HONG LAM
PARCEL ADDRESS: 2094 44TH AVE.
- 4) APPLICATION 97-1327 (POSTPONEMENT)
APPLICANT: NIKE RETAIL SERVICES, INC.
PARCEL ADDRESS: 278 POST ST.

9:30 A.M. (ALL DAY)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-0431
APPLICANT: GUMPS
PARCEL ADDRESS: 135 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$8,366,488 - APPLICANT'S OPINION: \$1,800,000
TAXABLE YEAR: 96/97

DOCUMENTS DEPT.

JUL 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

9:30 A.M. (ALL DAY cont.)

- 6) Hearing, discussion, and possible action involving:

APPLICATION 96-1140

APPLICANT: WARREN LI

PARCEL ADDRESS: 455 SCOTT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$621,312 - APPLICANT'S OPINION: \$439,000

TAXABLE YEAR: 96/97

- 7) Hearing, discussion, and possible action involving:

APPLICATION 96-1448

APPLICANT: DOUGLAS HUYNH

PARCEL ADDRESS: 354 MAYNAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$218,606 - APPLICANT'S OPINION: \$199,000

TAXABLE YEAR: 96/97

- 8) Hearing, discussion, and possible action involving:

APPLICATION 96-2048

APPLICANT: NEW LOTUS GARDEN RESTAURANT INC.

PARCEL ADDRESS: 532 GRANT AVE.

TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien
date.

CURRENT ASSESSMENT: \$297,577 - APPLICANT'S OPINION: \$15,000

TAXABLE YEAR: 96/97

- 9) Hearing, discussion, and possible action involving:

APPLICATION 96-2061

APPLICANT: BURNS PHILP FOOD INC.

PARCEL ADDRESS: 222 SUTTER ST

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$1,616,187 - APPLICANT'S OPINION: \$651,000

TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

9:30 A.M. (ALL DAY cont.)

- 10) Hearing, discussion, and possible action involving:

APPLICATION 96-2067

APPLICANT: GUMP'S CORP.

PARCEL ADDRESS: 135 POST ST.

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$317,276 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 96/97

- 11) Hearing, discussion, and possible action involving:

APPLICATION 96-2188

APPLICANT: JERRY R. BARRISH

PARCEL ADDRESS: 801 25TH ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of 04/18/95 is incorrect.

CURRENT ASSESSMENT: \$262,624 - APPLICANT'S OPINION: \$82,215

TAXABLE YEAR: 94/95

- 12) Hearing, discussion, and possible action involving:

APPLICATION 97-0064

APPLICANT: TIEN D. TRUONG

PARCEL ADDRESS: 1667 9TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$610,000 - APPLICANT'S OPINION: \$467,766

TAXABLE YEAR: 97/98

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-0069

APPLICANT: DENNIS C. BIRKHIMER

PARCEL ADDRESS: 2424 FRANCISCO ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$684,756 - APPLICANT'S OPINION: \$443,031

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

9:30 A.M. (ALL DAY cont.)

- 14) Hearing, discussion, and possible action involving:

APPLICATION 97-0071

APPLICANT: RUI Q. ZHU

PARCEL ADDRESS: 742 MADRID ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$215,000 - APPLICANT'S OPINION: \$184,442

TAXABLE YEAR: 97/98

- 15) Hearing, discussion, and possible action involving:

APPLICATION 97-0075

APPLICANT: MARILYN D. FRANCKX

PARCEL ADDRESS: 2750 GREENWICH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$616,000 - APPLICANT'S OPINION: \$510,000

TAXABLE YEAR: 97/98

- 16) Hearing, discussion, and possible action involving:

APPLICATION 97-0076

APPLICANT: NORMAN B. TAYLOR, JR.

PARCEL ADDRESS: 260 ORDDAY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$176,460 - APPLICANT'S OPINION: \$156,496

TAXABLE YEAR: 97/98

- 17) Hearing, discussion, and possible action involving:

APPLICATION 97-0113

APPLICANT: DICH D. TOAN

PARCEL ADDRESS: 543 32ND AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$319,049 - APPLICANT'S OPINION: \$275,934

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

9:30 A.M. (ALL DAY cont.)

- 18) Hearing, discussion, and possible action involving:

APPLICATION 97-0117

APPLICANT: RIDLEY FAMILY TRUST OF 1991

PARCEL ADDRESS: 50 CHAVES AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$344,544 - APPLICANT'S OPINION: \$330,331

TAXABLE YEAR: 97/98

- 19) Hearing, discussion, and possible action involving:

APPLICATION 97-0118

APPLICANT: CHI M. TAM

PARCEL ADDRESS: 336 ELLIOT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$192,447 - APPLICANT'S OPINION: \$171,363

TAXABLE YEAR: 97/98

- 20) Hearing, discussion, and possible action involving:

APPLICATION 97-0658

APPLICANT: JAMES SHIH

PARCEL ADDRESS: 2015 44TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$250,470 - APPLICANT'S OPINION: \$219,305

TAXABLE YEAR: 97/98

- 21) Hearing, discussion, and possible action involving:

APPLICATION 97-0663

APPLICANT: DAVID D. SEMROW

PARCEL ADDRESS: 35 WHITECLIFF WAY

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$272,500 - APPLICANT'S OPINION: \$193,110

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

9:30 A.M. (ALL DAY cont.)

- 22) Hearing, discussion, and possible action involving:

APPLICATION 97-0665

APPLICANT: VINCENT CHANG

PARCEL ADDRESS: 2506 34TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$277,000 - APPLICANT'S OPINION: \$296,031

TAXABLE YEAR: 97/98

- 23) Hearing, discussion, and possible action involving:

APPLICATION 97-0671

APPLICANT: SAMIR WAKILEN

PARCEL ADDRESS: 2849 GREENWICH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$384,794 - APPLICANT'S OPINION: \$353,394

TAXABLE YEAR: 97/98

- 24) Hearing, discussion, and possible action involving:

APPLICATION 97-0674

APPLICANT: ORLANDO N. DIZON

PARCEL ADDRESS: 156 CAMBRIDGE ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$192,856 - APPLICANT'S OPINION: \$157,111

TAXABLE YEAR: 97/98

- 25) Hearing, discussion, and possible action involving:

APPLICATION 97-0702

APPLICANT: EUGENE L. SHU

PARCEL ADDRESS: 1039 BOWDOIN ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$283,612 - APPLICANT'S OPINION: \$244,701

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

9:30 A.M. (ALL DAY cont.)

- 26) Hearing, discussion, and possible action involving:

APPLICATION 97-0708

APPLICANT: XI R. DENG

PARCEL ADDRESS: 2275 31ST AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$271,889 - APPLICANT'S OPINION: \$246,772

TAXABLE YEAR: 97/98

- 27) Hearing, discussion, and possible action involving:

APPLICATION 97-0713

APPLICANT: DENG Q. GAO

PARCEL ADDRESS: 71 BRIGHTON AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$260,000 - APPLICANT'S OPINION: \$204,136

TAXABLE YEAR: 97/98

- 28) Hearing, discussion, and possible action involving:

APPLICATION 97-0715

APPLICANT: SHING-KUN NG

PARCEL ADDRESS: 1751 33RD AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$328,504 - APPLICANT'S OPINION: \$284,938

TAXABLE YEAR: 97/98

- 29) Hearing, discussion, and possible action involving:

APPLICATION 97-0725

APPLICANT: VINCENT F. WOO

PARCEL ADDRESS: 2296 28TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$274,498 - APPLICANT'S OPINION: \$249,870

TAXABLE YEAR: 97/98



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M.

- 30) Hearing, discussion, and possible action involving:

APPLICATION 97-0137

APPLICANT: EDWARD J. WALTER

PARCEL ADDRESS: AVILA ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$471,281 - APPLICANT'S OPINION: \$355,563

TAXABLE YEAR: 95/96

- 31) Hearing, discussion, and possible action involving:

APPLICATION 97-0275

APPLICANT: MAYE TOM

PARCEL ADDRESS: 567 42ND AVE.

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$191,200 - APPLICANT'S OPINION: \$105,363

TAXABLE YEAR: 97/98

- 32) Hearing, discussion, and possible action involving:

APPLICATION 97-0318

APPLICANT: BANK OF AMERICA #91289F

PARCEL ADDRESS: 1450 NORIEGA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$1,277,409 - APPLICANT'S OPINION: \$638,704

TAXABLE YEAR: 97/98

- 33) Hearing, discussion, and possible action involving:

APPLICATION 97-0322

APPLICANT: YVONNE S. NELSON

PARCEL ADDRESS: 826 DUNCAN ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$341,500 - APPLICANT'S OPINION: \$275,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M. (cont.)

34) Hearing, discussion, and possible action involving:

APPLICATION 97-0426

APPLICANT: TAMIM J. NAJJAR

PARCEL ADDRESS: 3321 STEINER ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$107,220 - APPLICANT'S OPINION: \$27,840

TAXABLE YEAR: 97/98

35) Hearing, discussion, and possible action involving:

APPLICATION 97-0552

APPLICANT: LENORA V. FUNG

PARCEL ADDRESS: 69 CASTENADA AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$744,702 - APPLICANT'S OPINION: \$501,750

TAXABLE YEAR: 97/98

36) Hearing, discussion, and possible action involving:

APPLICATION 97-0553

APPLICANT: ALBERT Q. YIP

PARCEL ADDRESS: 1924 23RD AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$359,936 - APPLICANT'S OPINION: \$307,187

TAXABLE YEAR: 97/98

37) Hearing, discussion, and possible action involving:

APPLICATION 97-0555

APPLICANT: WCW CORPORATION

PARCEL ADDRESS: 104 COLLINS ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$488,500 - APPLICANT'S OPINION: \$391,834

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M. (cont.)

38) Hearing, discussion, and possible action involving:

APPLICATION 97-0556

APPLICANT: COLIN P. BISHOP

PARCEL ADDRESS: 755 COLE ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$472,237 - APPLICANT'S OPINION: \$299,327

TAXABLE YEAR: 97/98

39) Hearing, discussion, and possible action involving:

APPLICATION 97-0558

APPLICANT: ARVIND V. VED

PARCEL ADDRESS: 2452 39TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$412,233 - APPLICANT'S OPINION: \$389,493

TAXABLE YEAR: 97/98

40) Hearing, discussion, and possible action involving:

APPLICATION 97-0566

APPLICANT: KWOK W. LEE

PARCEL ADDRESS: 893 CORBETT AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$525,000 - APPLICANT'S OPINION: \$388,285

TAXABLE YEAR: 97/98

41) Hearing, discussion, and possible action involving:

APPLICATION 97-0577

APPLICANT: SALLY T. PASCUA

PARCEL ADDRESS: 1362 UTAH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$251,221 - APPLICANT'S OPINION: \$178,542

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M. (cont.)

- 42) Hearing, discussion, and possible action involving:

APPLICATION 97-0578

APPLICANT: CHUN H. LI

PARCEL ADDRESS: 2083 23RD AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$254,819 - APPLICANT'S OPINION: \$207,155

TAXABLE YEAR: 97/98

- 43) Hearing, discussion, and possible action involving:

APPLICATION 97-0588

APPLICANT: ARTHUR COLON, JR.

PARCEL ADDRESS: 1258 SO. VAN NESS

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$285,387 - APPLICANT'S OPINION: \$125,000

TAXABLE YEAR: 97/98

- 44) Hearing, discussion, and possible action involving:

APPLICATION 97-0598

APPLICANT: DAVID H. WONG

PARCEL ADDRESS: 2246 CECILIA AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$320,000 - APPLICANT'S OPINION: \$277,648

TAXABLE YEAR: 97/98

- 45) Hearing, discussion, and possible action involving:

APPLICATION 97-0600

APPLICANT: MICHAEL H. WONG

PARCEL ADDRESS: 1021 NORIEGA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$293,760 - APPLICANT'S OPINION: \$209,850

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M. (cont.)

- 46) Hearing, discussion, and possible action involving:

APPLICATION 97-0604

APPLICANT: HELEN L. SAM

PARCEL ADDRESS: 1511 THOMAS AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$188,793 - APPLICANT'S OPINION: \$110,330

TAXABLE YEAR: 97/98

- 47) Hearing, discussion, and possible action involving:

APPLICATION 97-0616

APPLICANT: JILL SCHALET

PARCEL ADDRESS: 643 MADRID ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$185,000 - APPLICANT'S OPINION: \$149,786

TAXABLE YEAR: 97/98

- 48) Hearing, discussion, and possible action involving:

APPLICATION 97-0627

APPLICANT: LEONARD N. CHOU

PARCEL ADDRESS: 1279 38TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$275,000 - APPLICANT'S OPINION: \$264,064

TAXABLE YEAR: 97/98

- 49) Hearing, discussion, and possible action involving:

APPLICATION 97-0629

APPLICANT: WEI

PARCEL ADDRESS: 148 SAN JUAN AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$259,254 - APPLICANT'S OPINION: \$205,513

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M. (cont.)

50) Hearing, discussion, and possible action involving:

APPLICATION 97-0636

APPLICANT: CATHERINE K. SUN

PARCEL ADDRESS: 1650 11TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$563,430 - APPLICANT'S OPINION: \$513,338

TAXABLE YEAR: 97/98

51) Hearing, discussion, and possible action involving:

APPLICATION 97-0638

APPLICANT: JOOK P. LEE

PARCEL ADDRESS: 225 CURTIS ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$151,888 - APPLICANT'S OPINION: \$159,386

TAXABLE YEAR: 97/98

52) Hearing, discussion, and possible action involving:

APPLICATION 97-0651

APPLICANT: JAMES P. WATSON

PARCEL ADDRESS: 2 ROSEWOOD DR.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$745,000 - APPLICANT'S OPINION: \$660,000

TAXABLE YEAR: 97/98

53) Hearing, discussion, and possible action involving:

APPLICATION 97-0653

APPLICANT: IGOR KRIVENKO

PARCEL ADDRESS: 1819 40TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$286,997 - APPLICANT'S OPINION: \$229,857

TAXABLE YEAR: 97/98



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 27, 1998

1:30 P.M. (cont.)

54) Hearing, discussion, and possible action involving:

APPLICATION 97-0657

APPLICANT: TINA S. CHOI

PARCEL ADDRESS: 715 36TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$270,300 - APPLICANT'S OPINION

TAXABLE YEAR: 97/98



OCT 01 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, July 27, 1998 at 9:30 a.m.

Present: Joseph A. Koman, Lawrence Lee, and Elizabeth McQuiston

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-0431	Gumps	Postponed
96-2067	Gumps	Postponed
97-1178	Leland Evans	Postponed
97-1327	Nike Retail Center	Postponed
96-1448	Douglas Huyn	Postponed
96-2048	New Lotus Restaurant	Postponed
97-0671	Samir Wakilen	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-1140	Warren Li	Denied (no-show)
96-2061	Burns Philp Food Inc.	Denied (no-show)
97-0064	Tien D. Troung	Denied (no-show)
97-0071	Rui Q. Zui	Denied (no-show)
97-0075	Marilyn Franckx	Denied (no-show)
97-0076	Norman B. Taylor	Denied (no-show)

97-0113	Dich D. Toan	Denied (no-show)
97-0118	Chi Tam	Denied (no-show)
97-0674	Orlando N. Dizon	Denied (no-show)
97-0708	Xi R. Deng	Denied (no-show)
97-0713	Deng Q. Gao	Denied (no-show)
97-0715	Shing Kun Ng	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 10:24 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Irma Ramirez-Tom, Lawrence Lee, and Joseph A. Koman

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

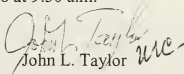
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0137	Edward J. Walter	A.V. Lowered (Board)
97-0275	Maye Tom	Denied
97-0318	Bank Of America	A.V. Lowered (Assessor)
97-0578	Chun H. Li	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0426	Yvonne Nelson	Denied (no-show)
97-0555	WCW Corp.	Denied (no-show)

97-0577	Sally T. Pascua	Denied (no-show)
97-0636	Catherine K. Sun	Denied (no-show)
97-0638	Jook P. Lee	Denied (no-show)
97-0653	Igor Krivenko	Denied (no-show)

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Monday, August 3, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved By the Board on August 31, 1998

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

POSTED

JUL 23 1998

***AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD (No. 1) HEARING
ROOM 430, 875 STEVENSON STREET
JULY 28, 1998**

ment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-0019 (POSTPONEMENT)
APPLICANT: GIANLUCA U. RATTAZZI
PARCEL ADDRESS: 1022 POWELL ST. #2
- 3) APPLICATION 97-0142 (POSTPONEMENT)
APPLICANT: NORDSTROM, INC.
PARCEL ADDRESS: 285 WINSTON DRIVE

9:30 A.M. (ALL DAY)

DOCUMENTS DEPT.

JUL 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

- 4) Hearing, discussion, and possible action involving:
APPLICATION 95-1489
APPLICANT: GERALD BUHRZ
PARCEL ADDRESS: 763 BRANNAN ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$884,371 - APPLICANT'S OPINION: \$524,362
TAXABLE YEAR: 95/96
- 5) Hearing, discussion, and possible action involving:
APPLICATION 97-0013
APPLICANT: CUONG Q. LA
PARCEL ADDRESS: 200 LEAVENWORTH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$700,337 - APPLICANT'S OPINION: \$514,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 28, 1998

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:

APPLICATION 97-0031

APPLICANT: CYNTHIA L. SLEZAK

PARCEL ADDRESS: 1483 SUTTER ST. #1404

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$355,804 - APPLICANT'S OPINION: \$257,826

TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:

APPLICATION 97-0172

APPLICANT: MARDE ROSS

PARCEL ADDRESS: 2401 JACKSON ST. #6

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$360,962 - APPLICANT'S OPINION: \$272,230

TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:

APPLICATION 97-0179

APPLICANT: VICTORIA S. WONG

PARCEL ADDRESS: 1001 PINE ST. #1010

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$164,230 - APPLICANT'S OPINION: \$144,000

TAXABLE YEAR: 97/98

9) Hearing, discussion, and possible action involving:

APPLICATION 97-0202

APPLICANT: CHINA BUSINESS ASSOCIATES

PARCEL ADDRESS: 20202 RIZAL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$201,643 - APPLICANT'S OPINION: \$98,845

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 28, 1998

9:30 A.M. (ALL DAY cont.)

- 10) Hearing, discussion, and possible action involving:

APPLICATION 97-0203

APPLICANT: CHINA BUSINESS ASSOCIATES

PARCEL ADDRESS: 744 HARRISON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$448,360 - APPLICANT'S OPINION: \$224,176

TAXABLE YEAR: 97/98

- 11) Hearing, discussion, and possible action involving:

APPLICATION 97-0248

APPLICANT: JERRY JANSSEN

PARCEL ADDRESS: 1256 BUSH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$546,419 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 97/98

- 12) Hearing, discussion, and possible action involving:

APPLICATION 97-0276

APPLICANT: PATRICK & CO.

PARCEL ADDRESS: 90 NATOMA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$478,181 - APPLICANT'S OPINION: \$320,000

TAXABLE YEAR: 97/98

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-0310

APPLICANT: PETER HARAMIS

PARCEL ADDRESS: 535 BROADWAY

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$562,270 - APPLICANT'S OPINION: \$370,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 28, 1998

9:30 A.M. (ALL DAY cont.)

- 14) Hearing, discussion, and possible action involving:

APPLICATION 97-0319

APPLICANT: DINESH MANIAR

PARCEL ADDRESS: 710 SANSOME ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$2,344,944 - APPLICANT'S OPINION: \$1,200,000

TAXABLE YEAR: 96/97

- 15) Hearing, discussion, and possible action involving:

APPLICATION 97-0329

APPLICANT: DARYL MCCURRY

PARCEL ADDRESS: 172 LANGTON ST. #174

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$414,943 - APPLICANT'S OPINION: \$260,000

TAXABLE YEAR: 97/98

- 16) Hearing, discussion, and possible action involving:

APPLICATION 97-0375

APPLICANT: PETER D. OBRIEN

PARCEL ADDRESS: 300 3RD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$267,500 - APPLICANT'S OPINION: \$243,215

TAXABLE YEAR: 97/98

- 17) Hearing, discussion, and possible action involving:

APPLICATION 97-0398

APPLICANT: MARVIN S. LITT

PARCEL ADDRESS: 930 PINE ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$179,228 - APPLICANT'S OPINION: \$154,743

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 28, 1998

9:30 A.M. (ALL DAY cont.)

- 18) Hearing, discussion, and possible action involving:

APPLICATION 97-0432

APPLICANT: HSIN-MEOW LAI

PARCEL ADDRESS: 491 HAIGHT ST.

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$2,210,689 - APPLICANT'S OPINION: \$1,500,000

TAXABLE YEAR: 97/98

- 19) Hearing, discussion, and possible action involving:

APPLICATION 97-0440

APPLICANT: MICHAEL D. HONG

PARCEL ADDRESS: 999 GREEN ST. #3105

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$458,000 - APPLICANT'S OPINION: \$357,244

TAXABLE YEAR: 97/98

1:30 P.M.

- 20) Hearing, discussion, and possible action involving:

APPLICATION 97-0152

APPLICANT: CLOCKTOWER PROPERTY HOLDINGS, INC.

PARCEL ADDRESS: 710 TAYLOR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$438,000 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 94/95

APPLICATION 97-0153

APPLICANT: CLOCKTOWER PROPERTY HOLDINGS, INC.

PARCEL ADDRESS: 710 TAYLOR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$443,212 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 28, 1998

1:30 P.M. (cont.)

22) Hearing, discussion, and possible action involving:

APPLICATION 97-0154

APPLICANT: CLOCKTOWER PROPERTY HOLDINGS, INC.

PARCEL ADDRESS: 710 TAYLOR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$448,131 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 96/97

23) Hearing, discussion, and possible action involving:

APPLICATION 97-0207

APPLICANT: SHOWPLACE CENTER JOINT VENTURE

PARCEL ADDRESS: 555 9TH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$17,089,593 - APPLICANT'S OPINION: \$11,500,000

TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:

APPLICATION 97-0208

APPLICANT: HAAGEN-SAN FRANCISCO

PARCEL ADDRESS: 2675 GEARY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$28,294,849 - APPLICANT'S OPINION: \$19,500,000

TAXABLE YEAR: 97/98

2/98

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.
JAN 11 1999
SAN FRANCISCO
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 28, 1998 at 9:50 a.m.

Present: Peter Fatooh, Ermelinda Trevino, Irma Ramirez-Tom

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1489	Gerald Buhrz	A.V. Lowered (Assessor)
97-0179	Victoria S. Wong	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0013	Cuog Q La	Withdrawn
97-0019	Gianluca U Rattazzi	Postponed
97-0031	Cynthia L Slezak	Withdrawn
97-0142	Nordstrom, Inc.	Postponed
97-0172	Marde Ross	Denied (no-show)
97-0202	China Business Associates	Denied (no-show)
97-0203	China Business Associates	Denied (no-show)
97-0248	Jerry Janssen	Withdrawn
97-0276	Patrick and Co.	Withdrawn
97-0310	Peter Haramis	Withdrawn
97-0319	Dinesh Maniar	Withdrawn
97-0329	Daryl McCurry	Withdrawn
97-0375	Peter D O'Brien	Denied (no-show)
97-0398	Marvin S Litt	Denied (no-show)

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0432	Hsin-Meow Lai	Withdrawn
97-0440	Michael D Hong	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Ermelinda Trevino, and Irma Ramirez-Tom

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0152	Clocktower Property Holdings	A.V. Lowered (Assessor)
97-0153	Clocktower Property Holdings	Withdrawn
97-0154	Clocktower Property Holdings	Withdrawn

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0207	Showplace Center Joint Venture	Withdrawn
97-0208	Haagen-San Francisco	Withdrawn

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Friday, July 31, 1998 at 9:30 a.m.

John L. Taylor 
Clerk

Approved by Board 1 on September 2, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

ATE POSTED

JUL 23 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD (No. 1) HEARING
ROOM 430, 875 STEVENSON STREET
JULY 29, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-0388 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 285 WINSTON DR.
- 3) APPLICATION 97-0389 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 595 BUCKINGHAM WAY
- 4) APPLICATION 97-0390 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: STONESTOWN GALLERIA
- 5) APPLICATION 97-0391 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: STONESTOWN GALLERIA
- 6) APPLICATION 97-0392 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 245 WINSTON DRIVE

DOCUMENTS DEPT.

JUL 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 29, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 7) APPLICATION 97-0393 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 285 WINSTON DRIVE
- 8) APPLICATION 97-0394 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 285 WINSTON DRIVE
- 9) APPLICATION 97-0395 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 487 EUCALYPTUS DRIVE
- 10) APPLICATION 97-0396 (POSTPONEMENT)
APPLICANT: PACIFIC ACQUISITION CORPORATION
PARCEL ADDRESS: 481 EUCALYPTUS DRIVE

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TELE (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

E POSTED

23 1998

ment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

JULY 30, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-0533 (POSTPONEMENT)
APPLICANT: THE ALEXANDER
PARCEL ADDRESS: 230 EDDY ST.
- 3) APPLICATION 97-0534 (POSTPONEMENT)
APPLICANT: MARIA MANOR
PARCEL ADDRESS: 174 ELLIS ST.
- 4) APPLICATION 97-0535 (POSTPONEMENT)
APPLICANT: ANTONIA MANOR
PARCEL ADDRESS: 180 TURK ST.
- 5) APPLICATION 97-0537 (POSTPONEMENT)
APPLICANT: WHC-6 REAL ESTATE L.P.
PARCEL ADDRESS: 111 MASON ST.
- 6) APPLICATION 97-0538 (POSTPONEMENT)
APPLICANT: MARLTON MANOR
PARCEL ADDRESS: 240 JONES ST.

DOCUMENTS DEPT.
JUL 28 1998
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 30, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

7) APPLICATION 97-1513 (POSTPONEMENT)
APPLICANT: WCB II MORE LTD. PARTNERSHIP
PARCEL ADDRESS: 150 4TH ST.

8) APPLICATION 97-1514 (POSTPONEMENT)
APPLICANT: WCB II MORE LTD. PARTNERSHIP
PARCEL ADDRESS: 150 4TH ST.

9:30 A.M. (ALL DAY)

9) Hearing, discussion, and possible action involving:

APPLICATION 97-1105

APPLICANT: BAYVIEW BANK

PARCEL ADDRESS: 2141 POWELL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$723,136 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:

APPLICATION 97-1106

APPLICANT: BAYVIEW BANK

PARCEL ADDRESS: 2141 POWELL ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$708,960 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 96/97

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

E POSTED

2 3 1998

ment Appeals Board

198

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

DOCUMENTS DEPT.

JUL 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 97-0470
APPLICANT: SHING CHANG
PARCEL ADDRESS: 300 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$304,252 - APPLICANT'S OPINION: \$239,759
TAXABLE YEAR: 97/98
- 3) Hearing, discussion, and possible action involving:
APPLICATION 97-0530
APPLICANT: REX E. BROOKS
PARCEL ADDRESS: 1177 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$181,790 - APPLICANT'S OPINION: \$122,165
TAXABLE YEAR: 97/98
- 4) Hearing, discussion, and possible action involving:
APPLICATION 97-0547
APPLICANT: TERESITA P. FERRER
PARCEL ADDRESS: 201 HARRISON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$164,496 - APPLICANT'S OPINION: \$130,485
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 97-0551

APPLICANT: GLEN H. BROOKS, JR.

PARCEL ADDRESS: 465 OAK ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$387,843 - APPLICANT'S OPINION: \$241,430

TAXABLE YEAR: 97/98

- 6) Hearing, discussion, and possible action involving:

APPLICATION 97-0565

APPLICANT: MICHAEL N. GRBICH

PARCEL ADDRESS: 201 HARRISON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$176,355 - APPLICANT'S OPINION: \$136,624

TAXABLE YEAR: 97/98

- 7) Hearing, discussion, and possible action involving:

APPLICATION 97-0631

APPLICANT: RICHARD J. WALKER

PARCEL ADDRESS: 631 O'FARRELL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$147,089 - APPLICANT'S OPINION: \$106,850

TAXABLE YEAR: 97/98

- 8) Hearing, discussion, and possible action involving:

APPLICATION 97-0635

APPLICANT: TOMOKO KOBAYASHI

PARCEL ADDRESS: 206 STEINER ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$146,062 - APPLICANT'S OPINION: \$122,473

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:

APPLICATION 97-0669

APPLICANT: EUN K. CHUNG

PARCEL ADDRESS: 300 3RD ST. #1515

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$390,000 - APPLICANT'S OPINION: \$251,233

TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:

APPLICATION 97-0704

APPLICANT: MATTHEW E. EICHLER

PARCEL ADDRESS: 71 HALLAM ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$189,424 - APPLICANT'S OPINION: \$171,044

TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:

APPLICATION 97-0720

APPLICANT: BENNY K. CHEUNG

PARCEL ADDRESS: 900 NORIEGA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$425,340 - APPLICANT'S OPINION: \$358,258

TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:

APPLICATION 97-0728

APPLICANT: RICHARD B. PIERCE

PARCEL ADDRESS: 66 CARMELITA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$428,000 - APPLICANT'S OPINION: \$330,924

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

9:30 A.M. (ALL DAY cont.)

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-0743

APPLICANT: KELLY A. SCHREIBER

PARCEL ADDRESS: 2295 VALLEJO ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$366,836 - APPLICANT'S OPINION: \$309,383

TAXABLE YEAR: 97/98

- 14) Hearing, discussion, and possible action involving:

APPLICATION 97-0753

APPLICANT: DAVID N. BUSH

PARCEL ADDRESS: 300 3RD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$279,888 - APPLICANT'S OPINION: \$251,554

TAXABLE YEAR: 97/98

- 15) Hearing, discussion, and possible action involving:

APPLICATION 97-0761

APPLICANT: RICHARD F. DAVIS

PARCEL ADDRESS: 640 DAVIS ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$820,000 - APPLICANT'S OPINION: \$773,161

TAXABLE YEAR: 97/98

- 16) Hearing, discussion, and possible action involving:

APPLICATION 97-0762

APPLICANT: FERNANDO A. OLIVEIRA

PARCEL ADDRESS: 1290 JACKSON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$950,897 - APPLICANT'S OPINION: \$650,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

9:30 A.M. (ALL DAY cont.)

- 17) Hearing, discussion, and possible action involving:

APPLICATION 97-0772

APPLICANT: MASASHI TAKAHASHI

PARCEL ADDRESS: 2126 PINE ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$785,834 - APPLICANT'S OPINION: \$520,000

TAXABLE YEAR: 97/98

- 18) Hearing, discussion, and possible action involving:

APPLICATION 97-0843

APPLICANT: SAMUEL J. FLEISCHMANN

PARCEL ADDRESS: 817 GROVE ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$425,935 - APPLICANT'S OPINION: \$313,252

TAXABLE YEAR: 97/98

- 19) Hearing, discussion, and possible action involving:

APPLICATION 97-0856

APPLICANT: SHIVESH C. THAKUR

PARCEL ADDRESS: 900 BUSH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$163,827 - APPLICANT'S OPINION: \$140,837

TAXABLE YEAR: 97/98

- 20) Hearing, discussion, and possible action involving:

APPLICATION 97-0859

APPLICANT: ORINGER FAMILY TRUST

PARCEL ADDRESS: 199 CHESTNUT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$800,000 - APPLICANT'S OPINION: \$528,587

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:

APPLICATION 97-0866

APPLICANT: CITICORP NORTH AMERICA INC.

PARCEL ADDRESS: 1 SANSOME ST. #700

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$6,332,574 - APPLICANT'S OPINION: \$2,100,000

TAXABLE YEAR: 97/98

22) Hearing, discussion, and possible action involving:

APPLICATION 97-0921

APPLICANT: PAUL A. ERSKINE

PARCEL ADDRESS: 1037 BROADWAY

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$856,283 - APPLICANT'S OPINION: \$706,876

TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:

APPLICATION 97-0926

APPLICANT: MORGAN C. FONG

PARCEL ADDRESS: 870 UNION ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$419,380 - APPLICANT'S OPINION: \$348,849

TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:

APPLICATION 97-1368

APPLICANT: LEONG BROS. INC.

PARCEL ADDRESS: 775 VALLEJO ST. #779

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$634,971 - APPLICANT'S OPINION: \$420,000

TAXABLE YEAR: 97/98



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JULY 31, 1998

9:30 A.M. (ALL DAY cont.)

- 25) Hearing, discussion, and possible action involving:

APPLICATION 97-1385

APPLICANT: JOEY LIM

PARCEL ADDRESS: 1280 UNION ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$699,299 - APPLICANT'S OPINION: \$440,000

TAXABLE YEAR: 97/98

- 26) Hearing, discussion, and possible action involving:

APPLICATION 97-1396

APPLICANT: ANTHONY JURADO

PARCEL ADDRESS: 1082 HOWARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$350,854 - APPLICANT'S OPINION: \$230,000

TAXABLE YEAR: 97/98

1:30 P.M.

- 27) Hearing, discussion, and possible action involving:

APPLICATION 97-0940

APPLICANT: STATE COMPENSATION INSURANCE FUND

PARCEL ADDRESS: 1275 MARKET ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$39,000,000 - APPLICANT'S OPINION: \$27,640,000

TAXABLE YEAR: 97/98



AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, July 31, 1998 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino(arrived at 9:55 a.m.)

Quorum present

* **Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
*97-0762	Fernando A. Oliveira	Submitted
**97-0921	Paul A. Erskine	A.V. Lowered (Assessor)

*Both parties agree to proceed with two board members only.

Acting Chairperson: Mr. Fatooh

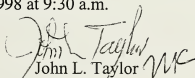
**Acting Chairperson: Ms. Trevino

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0470	Shing Chang	Denied (no-show)
97-0530	Rex E. Brooks	Denied (no-show)
97-0547	Teresita P. Perrerr	Denied (no-show)
97-0551	Glen H. Brooks JR.	Withdrawn
97-0565	Michael N. Grbich	Denied (no-show)
97-0631	Richard J. Walker	Withdrawn
97-0635	Tomoko Kobayashi	Withdrawn
97-0669	Mathew E. Eichler	Withdrawn
97-0704	Eun K. Chung	Withdrawn

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0720	Benny K. Cheung	Withdrawn
97-0728	Richard B. Pierce	Withdrawn
97-0743	Kelly A. Schreiber	Withdrawn
97-0753	David N. Bush	Denied (no-show)
97-0761	Richard F. Davis	Denied (no-show)
97-0772	Nasashi Takahashi	Withdrawn
97-0843	Samuel J. Fleischmann	Withdrawn
97-0856	Shivesh C. Thakur	Denied (no-show)
97-0926	Morgan C. Fong	Withdrawn
97-1368	Leong Bros. Inc.	Withdrawn
97-1385	Joey Lim	Withdrawn
97-1396	Anthony Jurado	Withdrawn
97-0940	State Compensation Insurance	Withdrawn

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Monday, August 3, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on August 6, 1998.

DATE POSTED

JUL 30 1998

Assessment Appeals Board

DOCUMENTS DEPT.

AUG 03 1998

SAN FRANCISCO
PUBLIC LIBRARY

**CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1**

Monday, August 3, 1998

9:30 a.m. - Room 400

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)

APPLICANT: 100 Spear St.

CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000

Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 96-1293

APPLICANT: CLTC Exchange

CURRENT ASSESSMENT:\$2,063,020-APPLICANT OPINION:\$856,000

Board Members: Trevino, Miles, and Brady

c) APPLICATION 97-0762

APPLICANT: Fernando Oliveira

CURRENT ASSESSMENT:\$950,897-APPLICANT OPINION:\$650,000

Board Members: Fatooh and Miles

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775

POSTED (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 03 1998

SAN FRANCISCO
PUBLIC LIBRARY

3 0 1998
AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

at Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1178 (POSTPONEMENT)
APPLICANT: LELAND B. EVANS
PARCEL ADDRESS: 1120 REVERE AVE.
- 3) APPLICATION 97-1207 (POSTPONEMENT)
APPLICANT: HONG LAM
PARCEL ADDRESS: 2094 44TH AVE.

9:30 A.M. (ALL DAY)

- 4) Hearing, discussion, and possible action involving:
APPLICATION 97-0520
APPLICANT: TULLIO ABRAM
PARCEL ADDRESS: 37 ACTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$250,364 - APPLICANT'S OPINION: \$221,336
TAXABLE YEAR: 97/98

- 5) Hearing, discussion, and possible action involving:
APPLICATION 97-0680
APPLICANT: ALEXSIS, INC.
PARCEL ADDRESS: 525 MRKET ST., STE. 350
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: \$83,294 - APPLICANT'S OPINION: \$0
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:

APPLICATION 97-0682

APPLICANT: ALEXANDER & ALEXANDER, INC. (AON)

PARCEL ADDRESS: 525 MARKET ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$12,183 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

7) Hearing, discussion, and possible action involving:

APPLICATION 97-0683

APPLICANT: ALEXANDER & ALEXANDER, INC. (AON)

PARCEL ADDRESS: 525 MARKET ST. #800

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$14,492 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:

APPLICATION 97-0684

APPLICANT: ALEXANDER & ALEXANDER, INC. (AON)

PARCEL ADDRESS: 525 MARKET ST., STE. 800

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$350,285 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 96/97

9) Hearing, discussion, and possible action involving:

APPLICATION 97-0685

APPLICANT: ALEXANDER & ALEXANDER, INC. (AON)

PARCEL ADDRESS: 525 MARKET ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$312,573 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

9:30 A.M. (ALL DAY cont.)

- 10) Hearing, discussion, and possible action involving:

APPLICATION 97-0686

APPLICANT: ALEXANDER & ALEXANDER, INC. (AON)

PARCEL ADDRESS: 525 MARKET ST., STE. 710

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$20,821 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 96/97

- 11) Hearing, discussion, and possible action involving:

APPLICATION 97-0860

APPLICANT: THE LEUNG FAMILY

PARCEL ADDRESS: 559 MONTEREY BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$296,236 - APPLICANT'S OPINION: \$288,801

TAXABLE YEAR: 97/98

- 12) Hearing, discussion, and possible action involving:

APPLICATION 97-0861

APPLICANT: BILLIE J. BURNS-HERRAN

PARCEL ADDRESS: 59 WINDING WAY

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$255,000 - APPLICANT'S OPINION: \$235,244

TAXABLE YEAR: 97/98

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-0862

APPLICANT: WING N. CHEUNG

PARCEL ADDRESS: 218 BEVERLY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$215,000 - APPLICANT'S OPINION: \$200,634

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

9:30 A.M. (ALL DAY cont.)

14) Hearing, discussion, and possible action involving:

APPLICATION 97-1004

APPLICANT: ANTHONY K. CHENG

PARCEL ADDRESS: 648 16TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$342,924 - APPLICANT'S OPINION: \$279,403

TAXABLE YEAR: 97/98

15) Hearing, discussion, and possible action involving:

APPLICATION 97-1144

APPLICANT: KE R. HUANG

PARCEL ADDRESS: 136 ULLOA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$314,132 - APPLICANT'S OPINION: \$289,004

TAXABLE YEAR: 97/98

16) Hearing, discussion, and possible action involving:

APPLICATION 97-1146

APPLICANT: MINERVA T. SIMPSON

PARCEL ADDRESS: 136 BROAD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$381,966 - APPLICANT'S OPINION: \$140,730

TAXABLE YEAR: 97/98

17) Hearing, discussion, and possible action involving:

APPLICATION 97-1148

APPLICANT: HOK Y. YIP

PARCEL ADDRESS: 335 SHOTWELL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$212,186 - APPLICANT'S OPINION: \$193,067

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

9:30 A.M. (ALL DAY cont.)

- 18) Hearing, discussion, and possible action involving:

APPLICATION 97-1162

APPLICANT: SEAN S. WANG

PARCEL ADDRESS: 1430 COLE ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$406,830 - APPLICANT'S OPINION: \$258,984

TAXABLE YEAR: 97/98

- 19) Hearing, discussion, and possible action involving:

APPLICATION 97-1165

APPLICANT: SUSAN TSE

PARCEL ADDRESS: 1457 7TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$332,279 - APPLICANT'S OPINION: \$253,990

TAXABLE YEAR: 97/98

- 20) Hearing, discussion, and possible action involving:

APPLICATION 97-1166

APPLICANT: BARBARA GREGORATOS

PARCEL ADDRESS: 1431 20TH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$362,100 - APPLICANT'S OPINION: \$250,213

TAXABLE YEAR: 97/98

- 21) Hearing, discussion, and possible action involving:

APPLICATION 97-1177

APPLICANT: RAYMOND CHAN

PARCEL ADDRESS: 1366 33RD AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$265,000 - APPLICANT'S OPINION: \$245,319

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

9:30 A.M. (ALL DAY cont.)

22) Hearing, discussion, and possible action involving:

APPLICATION 97-1191

APPLICANT: LINH NGUYEN

PARCEL ADDRESS: 108 SCHWERIN ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$186,658 - APPLICANT'S OPINION: \$165,221

TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:

APPLICATION 97-1194

APPLICANT: QUEN M. CHEN

PARCEL ADDRESS: 2800 CALIFORNIA ST. #3C

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$223,500 - APPLICANT'S OPINION: \$200,000

TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:

APPLICATION 97-1196

APPLICANT: MASOOD A. KHAN

PARCEL ADDRESS: 425 BRODERICK ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$297,535 - APPLICANT'S OPINION: \$240,236

TAXABLE YEAR: 97/98

25) Hearing, discussion, and possible action involving:

APPLICATION 97-1201

APPLICANT: HENRY H. CHANG

PARCEL ADDRESS: 1234 FUNSTON AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$370,000 - APPLICANT'S OPINION: \$262,960

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

9:30 A.M. (ALL DAY cont.)

- 26) Hearing, discussion, and possible action involving:

APPLICATION 97-1202

APPLICANT: LAWRENCE LIU

PARCEL ADDRESS: 1866 26TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$323,619 - APPLICANT'S OPINION: \$247,538

TAXABLE YEAR: 97/98

- 27) Hearing, discussion, and possible action involving:

APPLICATION 97-1204

APPLICANT: FERNANDO BARNUEVO

PARCEL ADDRESS: 2885 UNION ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$858,574 - APPLICANT'S OPINION: \$696,527

TAXABLE YEAR: 97/98

1:30 P.M.

- 28) Hearing, discussion, and possible action involving:

APPLICATION 97-1210

APPLICANT: SHUICHI NIHIRA

PARCEL ADDRESS: 255 RED ROCK WAY

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$160,866 - APPLICANT'S OPINION: \$139,537

TAXABLE YEAR: 97/98

- 29) Hearing, discussion, and possible action involving:

APPLICATION 97-1213

APPLICANT: CONGREGATIONAL CHRISTIAN CHURCH OF AMERICAN SAMOA

PARCEL ADDRESS: 221 SAGAMORE ST. AMERICAN SAMOA

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$150,743 - APPLICANT'S OPINION: \$139,360

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

1:30 P.M. (cont.)

30) Hearing, discussion, and possible action involving:

APPLICATION 97-1215

APPLICANT: DAVID A. WATERS

PARCEL ADDRESS: 2107 12TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$321,000 - APPLICANT'S OPINION: \$266,321

TAXABLE YEAR: 97/98

31) Hearing, discussion, and possible action involving:

APPLICATION 97-1219

APPLICANT: ESPERANZA AHUMADA

PARCEL ADDRESS: 30 PARK ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$155,834 - APPLICANT'S OPINION: \$142,465

TAXABLE YEAR: 97/98

32) Hearing, discussion, and possible action involving:

APPLICATION 97-1244

APPLICANT: REINHOLD C. JOHNSON

PARCEL ADDRESS: 130 LAKEVIEW AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$170,000 - APPLICANT'S OPINION: \$140,012

TAXABLE YEAR: 97/98

33) Hearing, discussion, and possible action involving:

APPLICATION 97-1247

APPLICANT: ALVIN D. WONG

PARCEL ADDRESS: 312 GOLD MINE DR.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$481,500 - APPLICANT'S OPINION: \$396,676

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

1:30 P.M. (cont.)

34) Hearing, discussion, and possible action involving:

APPLICATION 97-1254

APPLICANT: WILLIN PROPERTIES LLP

PARCEL ADDRESS: 2750 19TH ST.

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$858,713 - APPLICANT'S OPINION: \$595,000

TAXABLE YEAR: 97/98

35) Hearing, discussion, and possible action involving:

APPLICATION 97-1264

APPLICANT: CHUN M. TSANG

PARCEL ADDRESS: 1941 NORIEGA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$191,100 - APPLICANT'S OPINION: \$144,242

TAXABLE YEAR: 97/98

36) Hearing, discussion, and possible action involving:

APPLICATION 97-1276

APPLICANT: VINCENT D. AGBAYANI

PARCEL ADDRESS: 2623 18TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$281,711 - APPLICANT'S OPINION: \$212,138

TAXABLE YEAR: 97/98

37) Hearing, discussion, and possible action involving:

APPLICATION 97-1288

APPLICANT: BEN ZHONG

PARCEL ADDRESS: 14 TIOGA AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$169,932 - APPLICANT'S OPINION: \$144,966

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

1:30 P.M. (cont.)

38) Hearing, discussion, and possible action involving:

APPLICATION 97-1306

APPLICANT: HIDEKI SASA

PARCEL ADDRESS: 666 46TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$293,925 - APPLICANT'S OPINION: \$255,766

TAXABLE YEAR: 97/98

39) Hearing, discussion, and possible action involving:

APPLICATION 97-1329

APPLICANT: YVONNE LEE

PARCEL ADDRESS: 2038 MCALLISTER ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$790,961 - APPLICANT'S OPINION: \$502,980

TAXABLE YEAR: 97/98

40) Hearing, discussion, and possible action involving:

APPLICATION 97-1330

APPLICANT: LAU HOK MING

PARCEL ADDRESS: 3946 MISSION ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$385,490 - APPLICANT'S OPINION: \$245,656

TAXABLE YEAR: 97/98

41) Hearing, discussion, and possible action involving:

APPLICATION 97-1357

APPLICANT: ISAC MARCHASIN

PARCEL ADDRESS: 2541 FOLSOM ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$495,116 - APPLICANT'S OPINION: \$320,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

1:30 P.M. (cont.)

42) Hearing, discussion, and possible action involving:

APPLICATION 97-1359

APPLICANT: ISAC MARCHASIN

PARCEL ADDRESS: 714 VALENCIA ST. #716

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$260,099 - APPLICANT'S OPINION: \$160,000

TAXABLE YEAR: 97/98

43) Hearing, discussion, and possible action involving:

APPLICATION 97-1362

APPLICANT: JOHN SMITH

PARCEL ADDRESS: 3483 22ND ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$796,408 - APPLICANT'S OPINION: \$735,000

TAXABLE YEAR: 97/98

44) Hearing, discussion, and possible action involving:

APPLICATION 97-1375

APPLICANT: JAMES ATTARD

PARCEL ADDRESS: 770 FLORIDA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$429,711 - APPLICANT'S OPINION: \$290,000

TAXABLE YEAR: 97/98

45) Hearing, discussion, and possible action involving:

APPLICATION 97-1380

APPLICANT: CHEUK GONG

PARCEL ADDRESS: 1201 19TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,760,698 - APPLICANT'S OPINION: \$1,150,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 3, 1998

1:30 P.M. (cont.)

46) Hearing, discussion, and possible action involving:

APPLICATION 97-1384

APPLICANT: NATASHA LAUPER

PARCEL ADDRESS: 4134 GEARY BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$638,705 - APPLICANT'S OPINION: \$420,000

TAXABLE YEAR: 97/98

47) Hearing, discussion, and possible action involving:

APPLICATION 97-1395

APPLICANT: WHALUN SZETO

PARCEL ADDRESS: 3858 24TH ST. #862

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$665,027 - APPLICANT'S OPINION: \$420,000

TAXABLE YEAR: 97/98

F
2
3/98
21

DOCUMENTS DEPT

AUG 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, August 3, 1998, at 9:45 a.m.

Present: Peter Fatooh, and Hayes Miles

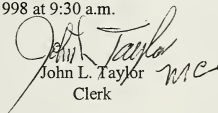
Quorum present

Chairperson: Peter Fatooh, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0762	Fernando A. Oliveira	Denied

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Tuesday, August 4, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on August 11, 1998

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 3, 1998 at 9:30 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0680	Alexis, Inc.	Denied (no-show)
97-0682	Alexander & Alexander, Inc.	Denied (no-show)
97-0683	Alexander & Alexander, Inc.	Denied (no-show)
97-0684	Alexander & Alexander, Inc.	Denied (no-show)
97-0685	Alexander & Alexander, Inc.	Denied (no-show)
97-0686	Alexander & Alexander, Inc.	Denied (no-show)
97-0860	The Leung Family	Denied (no-show)
97-1004	Anthony K. Cheng	Denied (no-show)
97-1148	Hok Y. Yip	Denied (no-show)
97-1166	Barbara Gregoratos	Denied (no-show)
97-1177	Raymond Chan	Denied (no-show)
97-1191	Linh Ngyuen	Denied (no-show)
97-1194	Quen M. Chen	Denied (no-show)
97-1196	Masood A. Kahn	Denied (no-show)
97-1201	Henry H. Chang	Denied (no-show)
97-1202	Lawrence Liu	Denied (no-show)
97-1204	Fernando Barnuevo	Denied (no-show)
97-1207	Hong Lam	Withdrawn
97-0520	Tulio Abram	Withdrawn
97-0861	Billie J. Burns-Herran	Withdrawn
97-0862	Wing N. Cheung	Withdrawn
97-1144	Ke R. Huang	Withdrawn
97-1146	Mineva T. Simpson	Withdrawn

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1162	Sean S. Wang	Withdrawn
97-1165	Susan Tse	Withdrawn

RECESS

There being no further business, the Board, at the hour of 9:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1219	Esperanza Ahumada	Denied (No Change)
97-1254	Willin Property	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1210	Shuichi Nihra	Denied (no-show)
97-1215	David Waters	Denied (no-show)
97-1244	Reinhold Johnson	Denied (no-show)
97-1264	Chun M. Tsang	Denied (no-show)
97-1288	Ben Zhong	Denied (no-show)

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1306	Hideki Sasa	Denied (no-show)
97-1213	Congregational Christian Church	Withdrawn
97-1247	Alvin D. Wong	Withdrawn
97-1276	Vincent D. Agbayani	Withdrawn
97-1329	Yvonne Lee	Withdrawn
97-1330	Lau Hok Ming	Withdrawn
97-1357	Isac Marchasin	Withdrawn
97-1359	Isac Marchasin	Withdrawn
97-1362	John Smith	Withdrawn
97-1375	James Attard	Withdrawn
97-1380	Cheuk Gong	Withdrawn
97-1384	Natasha Lauper	Withdrawn
97-1395	Whalun Szeto	Withdrawn

There being no further business, the Board, at the hour of 2:38 p.m., recessed to reconvene Monday, August 10, 1998 at 9:30 a.m.

John L. Taylor *me*
Clerk

Approved by the Board on October 5, 1998

ASSESSMENT
APPEALS BOARD

Phone (415) 554-0476

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

ATE POSTED

1998

Assessment Appeals Board

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

AUGUST 4, 1998

DOCUMENTS DEPT.

AUG 03 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 95-0687
APPLICANT: UNITED ARTISTS THEATRE CIRCUIT INC.
PARCEL ADDRESS: 1285 SUTTER ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$7,834,034 - APPLICANT'S OPINION: \$3,500,000
TAXABLE YEAR: 95/96
- 3) Hearing, discussion, and possible action involving:
APPLICATION 96-2063
APPLICANT: UNITED ARTISTS--31185
PARCEL ADDRESS: 1285 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$7,920,990 - APPLICANT'S OPINION: \$3,960,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

ATE POSTED

UL 3 0 1998

ssment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 5, 1998

DOCUMENTS DEPT.

AUG 03 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION 97-0734

APPLICANT: FIFTY CALIFORNIA ASSOCIATES

PARCEL ADDRESS: 50 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$94,140,000 - APPLICANT'S OPINION: \$85,000,000
TAXABLE YEAR: 97/98

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 03 1998

SAN FRANCISCO
PUBLIC LIBRARY

**AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

AUGUST 6, 1998

198

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 97-0928

APPLICANT: RICHARD BERLINER

PARCEL ADDRESS: 201 HARRISON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$242,122 - APPLICANT'S OPINION: \$170,634

TAXABLE YEAR: 97/98

3) Hearing, discussion, and possible action involving:

APPLICATION 97-0939

APPLICANT: GIANFRANCO CECCHIN

PARCEL ADDRESS: 900 BUSH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$266,467 - APPLICANT'S OPINION: \$176,532

TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:

APPLICATION 97-0959

APPLICANT: ZEIN YOUNTCHI

PARCEL ADDRESS: 1505 GOUGH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$1,801,720 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 6, 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 97-0996

APPLICANT: TAKII AND COMPANY LTD.

PARCEL ADDRESS: 851 VAN NESS AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$2,938,263 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 97/98

1:30 P.M.

- 6) Hearing, discussion, and possible action involving:

APPLICATION 97-0679

APPLICANT: FIVE STAR PARKING

PARCEL ADDRESS: ST. MARY'S SQUARE GARAGE

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$912,000 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 97/98

- 7) Hearing, discussion, and possible action involving:

APPLICATION 97-0995

APPLICANT: WHARF ASSOCIATES

PARCEL ADDRESS: 590 BAY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$22,000,000 - APPLICANT'S OPINION: \$12,000,000

TAXABLE YEAR: 97/98

- 8) Hearing, discussion, and possible action involving:

APPLICATION 97-1005

APPLICANT: VICTOR ZELE

PARCEL ADDRESS: 201 HARRISON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$292,894 - APPLICANT'S OPINION: \$251,929

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 6, 1998

1:30 P.M. (cont.)

- 9) Hearing, discussion, and possible action involving:
APPLICATION 97-1021
APPLICANT: ANDREW H. ROEDIGER
PARCEL ADDRESS: 3028 LAGUNA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$464,416 - APPLICANT'S OPINION: \$411,860
TAXABLE YEAR: 97/98
- 10) Hearing, discussion, and possible action involving:
APPLICATION 97-1044
APPLICANT: EDWARD MURPHY
PARCEL ADDRESS: 550 CHURCH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$566,787 - APPLICANT'S OPINION: \$450,000
TAXABLE YEAR: 97/98
- 11) Hearing, discussion, and possible action involving:
APPLICATION 97-1072
APPLICANT: DAVID MARTINEZ
PARCEL ADDRESS: 1177 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$834,908 - APPLICANT'S OPINION: \$462,102
TAXABLE YEAR: 97/98
- 12) Hearing, discussion, and possible action involving:
APPLICATION 97-1082
APPLICANT: 54 MINT STREET PARTNERSHIP
PARCEL ADDRESS: 54 MINT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$982,944 - APPLICANT'S OPINION: \$446,500
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 6, 1998

1:30 P.M. (cont.)

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-1133

APPLICANT: ARTHUR ZANELLO

PARCEL ADDRESS: 1072 MARKET ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,145,000 - APPLICANT'S OPINION: \$950,000

TAXABLE YEAR: 97/98

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

E POSTED (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 03 1998

SAN FRANCISCO
PUBLIC LIBRARY

5 0 1998

ment Appeals Board

AGENDA* / NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 6, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 97-0928

APPLICANT: RICHARD BERLINER

PARCEL ADDRESS: 201 HARRISON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$242,122 - APPLICANT'S OPINION: \$170,634

TAXABLE YEAR: 97/98

- 3) Hearing, discussion, and possible action involving:

APPLICATION 97-0939

APPLICANT: GIANFRANCO CECCHIN

PARCEL ADDRESS: 900 BUSH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$266,467 - APPLICANT'S OPINION: \$176,532

TAXABLE YEAR: 97/98

- 4) Hearing, discussion, and possible action involving:

APPLICATION 97-0959

APPLICANT: ZEIN YOUNTCHI

PARCEL ADDRESS: 1505 GOUGH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$1,801,720 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 6, 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 97-0996

APPLICANT: TAKII AND COMPANY LTD.

PARCEL ADDRESS: 851 VAN NESS AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$2,938,263 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 97/98

1:30 P.M.

- 6) Hearing, discussion, and possible action involving:

APPLICATION 97-0679

APPLICANT: FIVE STAR PARKING

PARCEL ADDRESS: ST. MARY'S SQUARE GARAGE

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$912,000 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 97/98

- 7) Hearing, discussion, and possible action involving:

APPLICATION 97-0995

APPLICANT: WHARF ASSOCIATES

PARCEL ADDRESS: 590 BAY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$22,000,000 - APPLICANT'S OPINION: \$12,000,000

TAXABLE YEAR: 97/98

- 8) Hearing, discussion, and possible action involving:

APPLICATION 97-1005

APPLICANT: VICTOR ZELE

PARCEL ADDRESS: 201 HARRISON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$292,894 - APPLICANT'S OPINION: \$251,929

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 6, 1998

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:

APPLICATION 97-1021

APPLICANT: ANDREW H. ROEDIGER

PARCEL ADDRESS: 3028 LAGUNA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$464,416 - APPLICANT'S OPINION: \$411,860

TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:

APPLICATION 97-1044

APPLICANT: EDWARD MURPHY

PARCEL ADDRESS: 550 CHURCH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$566,787 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:

APPLICATION 97-1072

APPLICANT: DAVID MARTINEZ

PARCEL ADDRESS: 1177 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$834,908 - APPLICANT'S OPINION: \$462,102

TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:

APPLICATION 97-1082

APPLICANT: 54 MINT STREET PARTNERSHIP

PARCEL ADDRESS: 54 MINT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$982,944 - APPLICANT'S OPINION: \$446,500

TAXABLE YEAR: 97/98

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

ATE POSTED

UG - 6 1998

ssment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

DOCUMENTS DEPT

AUG 11 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 96-2193

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$832,468 - APPLICANT'S OPINION: \$215,877

TAXABLE YEAR: 93/94

- 3) Hearing, discussion, and possible action involving:

APPLICATION 96-2194

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$849,117 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 94/95

- 4) Hearing, discussion, and possible action involving:

APPLICATION 96-2195

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$859,247 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-2196

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$868,784 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 96/97

1:30 P.M.

- 6) Hearing, discussion, and possible action involving:

APPLICATION 97-0524

APPLICANT: FARRELL PRINTING ENTERPRISES

PARCEL ADDRESS: 221 PINE ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$113,120 - APPLICANT'S OPINION: \$20,350

TAXABLE YEAR: 97/98

- 7) Hearing, discussion, and possible action involving:

APPLICATION 97-0727

APPLICANT: ARTHUR B. BENNER

PARCEL ADDRESS: 1477 HUDSON AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$179,952 - APPLICANT'S OPINION: \$152,228

TAXABLE YEAR: 97/98

- 8) Hearing, discussion, and possible action involving:

APPLICATION 97-0729

APPLICANT: GLORIA M. SERBELLON

PARCEL ADDRESS: 766 THORNTON AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$171,000 - APPLICANT'S OPINION: \$127,692

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:

APPLICATION 97-0730

APPLICANT: TAKAHIRO TSUCHIDA

PARCEL ADDRESS: 142 EVERSON ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$299,024 - APPLICANT'S OPINION: \$265,938

TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:

APPLICATION 97-0736

APPLICANT: GOLDEN SWORD CORPORATION

PARCEL ADDRESS: 112 SAN CARLOS ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$194,988 - APPLICANT'S OPINION: \$167,706

TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:

APPLICATION 97-0740

APPLICANT: ROBIN V. ENG

PARCEL ADDRESS: 2127 MORAGA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$274,000 - APPLICANT'S OPINION: \$250,018

TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:

APPLICATION 97-0748

APPLICANT: WILLIAM H. PAN

PARCEL ADDRESS: 354 26TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$820,354 - APPLICANT'S OPINION: \$591,884

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

1:30 P.M. (cont.)

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-0751

APPLICANT: JOHN A. SCHMIDT

PARCEL ADDRESS: 54 PEARL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$376,426 - APPLICANT'S OPINION: \$212,246

TAXABLE YEAR: 97/98

- 14) Hearing, discussion, and possible action involving:

APPLICATION 97-0755

APPLICANT: ROBERT J. LULL

PARCEL ADDRESS: 198 GOLD MINE DR.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$555,500 - APPLICANT'S OPINION: \$482,436

TAXABLE YEAR: 97/98

- 15) Hearing, discussion, and possible action involving:

APPLICATION 97-0756

APPLICANT: LUNG-DONN CHAN

PARCEL ADDRESS: 309 HANOVER ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$161,831 - APPLICANT'S OPINION: \$144,748

TAXABLE YEAR: 97/98

- 16) Hearing, discussion, and possible action involving:

APPLICATION 97-0763

APPLICANT: TOM WONG

PARCEL ADDRESS: 2018 22ND AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$235,859 - APPLICANT'S OPINION: \$210,219

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

1:30 P.M. (cont.)

- 17) Hearing, discussion, and possible action involving:

APPLICATION 97-0765

APPLICANT: MARTINEZ-LUCATERO CUAUHTEM OC

PARCEL ADDRESS: 217 COLLINGWOOD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$386,000 - APPLICANT'S OPINION: \$333,965

TAXABLE YEAR: 97/98

- 18) Hearing, discussion, and possible action involving:

APPLICATION 97-0766

APPLICANT: THE SPECTOR-ANGEL TRUST

PARCEL ADDRESS: 1945 8TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$895,000 - APPLICANT'S OPINION: \$569,838

TAXABLE YEAR: 97/98

- 19) Hearing, discussion, and possible action involving:

APPLICATION 97-0767

APPLICANT: VINSON C. CAM

PARCEL ADDRESS: 660 18TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$394,940 - APPLICANT'S OPINION: \$314,180

TAXABLE YEAR: 97/98

- 20) Hearing, discussion, and possible action involving:

APPLICATION 97-0792

APPLICANT: HENRY LARKIN

PARCEL ADDRESS: 1948 EDDY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$390,100 - APPLICANT'S OPINION: \$390,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

1:30 P.M. (cont.)

21) Hearing, discussion, and possible action involving:

APPLICATION 97-0793

APPLICANT: JOHN FOX

PARCEL ADDRESS: 201 PORTAL AVE. #225

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$800,000 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 94/95

22) Hearing, discussion, and possible action involving:

APPLICATION 97-0794

APPLICANT: JOHN FOX

PARCEL ADDRESS: 201 PORTAL AVE. #225

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$825,057 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 94/95

23) Hearing, discussion, and possible action involving:

APPLICATION 97-0802

APPLICANT: LEOPOLDO SAAVEDRA

PARCEL ADDRESS: 1519 INNES AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$184,577 - APPLICANT'S OPINION: \$114,525

TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:

APPLICATION 97-0848

APPLICANT: BEATRICE M. NG

PARCEL ADDRESS: 1739 29TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$282,572 - APPLICANT'S OPINION: \$249,969

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 10, 1998

1:30 P.M. (cont.)

25) Hearing, discussion, and possible action involving:

APPLICATION 97-0850

APPLICANT: ROY DEROCHA

PARCEL ADDRESS: 400 SILVER AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$289,884 - APPLICANT'S OPINION: \$235,295

TAXABLE YEAR: 97/98

10/98
2

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.
JAN 11 1999
SAN FRANCISCO
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 10, 1998 at 9:30 a.m.

Present: Ronald Chun, Hayes Miles, and Irma Ramirez-Tom

Quorum present

Chairperson: Hayes Miles, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-2193	Chee Cheung	Continued
96-2194	Chee Cheung	Continued
97-2195	Chee Cheung	Continued
97-2196	Chee Cheung	Continued

RECESS

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Irma Ramirez-Tom, Lawrence Lee, and Ronald Chun

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0736	Golden Sword Corporation	A.V. Increased(Assessor)
97-0751	John A. Schmidt	A.V. Lowered (Assessor)
97-0755	Robert J. Lull	A.V. Lowered (Assessor)
97-0766	The Spector-Angel Trust	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0524	Farrell Printing Enterprises	Denied (no-show)
97-0727	Arthur B. Benner	Denied (no-show)
97-0729	Gloria M. Serbellon	Denied (no-show)
97-0730	Takahiro Tsuchida	Denied no-show)
97-0740	Robin V. Eng	Denied (no-show)
97-0748	William Pan	Denied (no-show)
97-0756	Lung Donn Chan	Denied (no-show)
97-0763	Tom Wong	Denied (no-show)
97-0802	Leopoldo Saavedra	Denied (no-show)
97-0848	Beatrice M. Ng	Denied (no-show)
97-0765	Martinez-Lucatero Cuahtem OC	Withdrawn
97-0767	Vinson C. Cam	Withdrawn
97-0792	Henry Larkin	Withdrawn
97-0793	John Fox	Withdrawn
97-0794	John Fox	Withdrawn
97-0850	Roy Derocha	Withdrawn

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Monday, August 17, 1998 at 9:30 a.m.

John L. Taylor *JLT*
Clerk

Approved by the Board October 5, 1998

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 11 1998

SAN FRANCISCO
PUBLIC LIBRARY

TE POSTED

UG - 6 1998

ment Appeals Board

AGENDA* / NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 11, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 96-2070

APPLICANT: VIRGIN MEGA STORES

PARCEL ADDRESS: 790 MARKET ST.

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$8,900,000 - APPLICANT'S OPINION: \$4,494,994

TAXABLE YEAR: 96/97

1:30 P.M.

- 3) Hearing, discussion, and possible action involving:

APPLICATION 96-0334

APPLICANT: GOLDEN GATE YACHT CLUB

PARCEL ADDRESS: 1 YACHT RD.

CURRENT ASSESSMENT: \$476,212 - APPLICANT'S OPINION: \$291,720

TAXABLE YEAR: 96/97

- 4) Hearing, discussion, and possible action involving:

APPLICATION 96-1436

APPLICANT: CHARLE SCHWAB & CO., INC.

PARCEL ADDRESS: 1 MONTGOMERY ST. #1900

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$1,907,239 - APPLICANT'S OPINION: \$953,619

TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 11, 1998

1:30 P.M. (cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-1437

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 333 BUSH ST. #1200

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$899,196 - APPLICANT'S OPINION: \$449,600

TAXABLE YEAR: 96/97

- 6) Hearing, discussion, and possible action involving:

APPLICATION 96-1438

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 707 SACRAMENTO ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$223,115 - APPLICANT'S OPINION: \$111,600

TAXABLE YEAR: 96/97

- 7) Hearing, discussion, and possible action involving:

APPLICATION 96-1439

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 1 MONTGOMERY ST. #700

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$115,337 - APPLICANT'S OPINION: \$57,700

TAXABLE YEAR: 96/97

- 8) Hearing, discussion, and possible action involving:

APPLICATION 96-1440

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 101 MARKET ST. #800

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$3,320,569 - APPLICANT'S OPINION: \$1,660,000

TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 11, 1998

1:30 P.M. (cont.)

- 9) Hearing, discussion, and possible action involving:

APPLICATION 96-1441

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 130 KEARNY ST. #2700

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$217,197 - APPLICANT'S OPINION: \$108,600

TAXABLE YEAR: 96/97

- 10) Hearing, discussion, and possible action involving:

APPLICATION 96-1443

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 580 CALIFORNIA ST. #800

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$3,453,984 - APPLICANT'S OPINION: \$1,726,992

TAXABLE YEAR: 96/97

- 11) Hearing, discussion, and possible action involving:

APPLICATION 96-1444

APPLICANT: CHARLES SCHWAB & CO., INC.

PARCEL ADDRESS: 101 MONTGOMERY ST. #600

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$68,772,697 - APPLICANT'S OPINION: \$34,386,400

TAXABLE YEAR: 96/97

- 12) Hearing, discussion, and possible action involving:

APPLICATION 96-1478

APPLICANT: GATX CAPITAL CORP.

PARCEL ADDRESS: 4 EMBARCADERO CTR. #2200

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$8,583,099 - APPLICANT'S OPINION: \$1,500,100

TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

77
12
/11/98
21

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.
JAN 11 1999
SAN FRANCISCO
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, August 11, 1998 at 9:45 a.m.

Present: Owen Brady, Hayes Miles, and Elizabeth McQuiston

Quorum present

Chairperson: Elizabeth McQuiston, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-2070	Virgin Mega Store	Postponed

RECESS

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady, Hayes Miles, and Elizabeth McQuiston

Quorum present

Chairperson: Elizabeth McQuiston, Presiding

The Journals of Proceedings for June 19, 22, 25, 30, July 1, and August 3, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-0334	Golden Gate Yacht Club	Withdrawn
96-1436	Charles Schwab & Co.	Withdrawn
96-1437	Charles Schwab & Co.	Withdrawn
96-1438	Charles Schwab & Co.	Denied (no-show)
96-1439	Charles Schwab & Co.	Denied (no-show)
96-1440	Charles Schwab & Co.	Denied (no-show)
96-1441	Charles Schwab & Co.	Withdrawn
96-1443	Charles Schwab & Co.	Withdrawn
96-1444	Charles Schwab & Co.	Withdrawn
96-1478	Gatx Capital Corp.	Withdrawn

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Wednesday, August 12, 1998 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board November 30, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 11 1998

SAN FRANCISCO
PUBLIC LIBRARY

ATE POSTED

AUG - 6 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 12, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-0872 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 1455 MARKET ST.
- 3) APPLICATION 97-0873 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 1455 MARKET ST.
- 4) APPLICATION 97-0874 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 1455 MARKET ST.
- 5) APPLICATION 97-0875 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 1455 MARKET ST.
- 6) APPLICATION 97-0876 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 1455 MARKET ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 12, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 7) APPLICATION 97-0877 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 1455 MARKET ST.
- 8) APPLICATION 97-0878 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: 555 MONTGOMERY ST.
- 9) APPLICATION 97-0879 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: VARIOUS
- 10) APPLICATION 97-0880 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: VARIOUS
- 11) APPLICATION 97-0881 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: VARIOUS
- 12) APPLICATION 97-0882 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: VARIOUS
- 13) APPLICATION 97-0883 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA NT&SA
PARCEL ADDRESS: VARIOUS
- 14) APPLICATION 97-0884 (POSTPONEMENT)
APPLICANT: BANK OF CANTON
PARCEL ADDRESS: 555 MONTGOMERY ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 12, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 15) APPLICATION 97-0885 (POSTPONEMENT)
APPLICANT: BANK OF CANTON
PARCEL ADDRESS: 555 MONTGOMERY ST.
- 16) APPLICATION 97-0886 (POSTPONEMENT)
APPLICANT: BANK OF CANTON
PARCEL ADDRESS: 555 MONTGOMERY ST.
- 17) APPLICATION 97-0887 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.
- 18) APPLICATION 97-0888 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.
- 19) APPLICATION 97-0889 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.
- 20) APPLICATION 97-0890 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET ST.
- 21) APPLICATION 97-0891 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 22) APPLICATION 97-0892 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 12, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 23) APPLICATION 97-0893 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 24) APPLICATION 97-0894 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 25) APPLICATION 97-0895 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 26) APPLICATION 97-0896 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 27) APPLICATION 97-0897 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 28) APPLICATION 97-0898 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 29) APPLICATION 97-0899 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: MARKET
- 30) APPLICATION 97-0901 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 12, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 31) APPLICATION 97-0902 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 32) APPLICATION 97-0903 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 33) APPLICATION 97-0905 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 34) APPLICATION 97-0906 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 35) APPLICATION 97-0907 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 36) APPLICATION 97-0909 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 37) APPLICATION 97-0910 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO
- 38) APPLICATION 97-0911 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO

AGENDA*/NOTICE OF ASSESSMENT APPEALS No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 12, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

39) APPLICATION 97-0913 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.

40) APPLICATION 97-0914 (POSTPONEMENT)
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.

9:30 A.M. (ALL DAY)

41) Hearing, discussion, and possible action involving:

APPLICATION 97-0900
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 799 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$38,520,160 - APPLICANT'S OPINION: \$19,260,000
TAXABLE YEAR: 92/93

The minutes for this meeting
are not available.

1/2
7
DATE POSTED

3/98 AUG - 6 1998

Assessment Appeals Board

DOCUMENTS DEPT.

AUG 11 1998

SAN FRANCISCO
PUBLIC LIBRARY

**CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1**

**Thursday, August 13, 1998
9:30 a.m. - Room 430**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)

APPLICANT: 100 Spear St.

CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000

Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 96-1293

APPLICANT: CLTC Exchange

CURRENT ASSESSMENT:\$2,063,020-APPLICANT OPINION:\$856,000

Board Members: Trevino, Miles, and Brady

c) APPLICATION 97-1072

APPLICANT: David Martinex

CURRENT ASSESSMENT:\$834,908-APPLICANT OPINION:\$462,102

Board Members: Trevino, Brady, and Miles

ASSESSMENT APPEALS BOARD NO. 1 (CON'T)
ROOM 400, 875 STEVENSON STREET

d) APPLICATION 95-1097-98 and 96-1090-91(awaiting info from Brinkerhoff)

APPLICANT: Tuntex Properties

Board Members: Brady, Miles, and Trevino

e) APPLICATION 96-1695 (Awaiting addition information by April 17, 1998)

APPLICANT: The Bohun Group

Board Members: Trevino, Brady, & Miles

f) APPLICATION 97-1044

APPLICANT: Edward Murphy

Board Members: Trevino, Brady, & Fatooh

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

177

2

13/98

321

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.

OCT 01 1998

SAN FRANCISCO
PUBLIC LIBRARY

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, August 13, 1998, at 9:40 a.m.

Present: Ermelinda Trevino, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Ermelinda Trevino, presiding

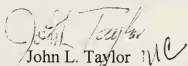
The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-1695	The Bohun Corp.	Denied
*96-1293	CLTC Exchange Co.	Continued
**97-1072	David Martinez	Continued

*The Board stated that they were not aware of the scheduling of this appeal and did not bring their personal notes. The matter was continued.

**This appeal was part of a 2 parcel economic unit and no application had been filed on one of the parcels.

There being no further business, the Board, at the hour of 12:10 p.m., recessed to reconvene Friday, August 14, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 2, 1998.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

1/98
AUG 14 1998

Assessment Appeals Board

CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1

Monday, August 17, 1998

9:30 a.m. - Room 430

DOCUMENTS DEPT

AUG 17 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)

APPLICANT: 100 Spear St.

CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000

Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 96-1294 through 96-1294 (deadline 9/15/98)

APPLICANT: Five Fremont Center Associates

Discussion with counsel concerning Findings of Fact

Board Members: McGary, Miles, and Brady

c) APPLICATION 97-1072 and 98-0029

APPLICANT: David Martinex

ADDRESS: 1177 California St.

CURRENT ASSESSMENT:\$834,908-APPLICANT OPINION:\$462,102

Board Members: Trevino, Brady, and Miles

ASSESSMENT APPEALS BOARD NO. 1 (CON'T)
ROOM 430, 875 STEVENSON STREET

d) APPLICATION 95-1097-98 and 96-1090-91(awaiting info from Brinkerhoff)

APPLICANT: Tuntex Properties

Board Members: Brady, Miles, and Trevino

e) APPLICATION 96-1695 (deadline 9/15/98)

APPLICANT: The Bohun Group

Board Members: Trevino, Brady, & Miles

f) APPLICATION 97-1044

APPLICANT: Edward Murphy

Board Members: Trevino, Brady, & Fatooh

g) APPLICATION 96-1294 thru 96-1296

APPLICANT: 50 Fremont

CURRENT ASSESSMENT:\$138,192,454-APPLICANT OPINION:\$105,000,000

Board Members: McGary, Brady, and Miles

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT

AUG 17 1998

SAN FRANCISCO
PUBLIC LIBRARY

DATE POSTED

AUG 14 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1225 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC. #1123
PARCEL ADDRESS: 1750 DIVISADERO ST.
- 3) APPLICATION 97-1226 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC. #811
PARCEL ADDRESS: 2175 CHESTNUT ST.
- 4) APPLICATION 97-1227 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 1606 POLK ST.
- 5) APPLICATION 97-1229 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 16TH & POTRERO
- 6) APPLICATION 97-1230 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 2075 CHESTNUT ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 7) APPLICATION 97-1231 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 1521 SLOAT BLVD.
- 8) APPLICATION 97-1232 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 100 BUSH ST.
- 9) APPLICATION 97-1234 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 1887 UNION ST.
- 10) APPLICATION 97-1235 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 2213 FILLMORE ST.
- 11) APPLICATION 97-1236 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 350 MISSION ST.
- 12) APPLICATION 97-1237 (POSTPONEMENT)
APPLICANT: EINSTEIN/NOAH BAGEL CORP.
PARCEL ADDRESS: 2300 16TH ST.
- 13) APPLICATION 97-1239 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC.
PARCEL ADDRESS: 2100 MARKET ST.
- 14) APPLICATION 97-1296 (POSTPONEMENT)
APPLICANT: CALA FOODS INC. #357
PARCEL ADDRESS: 1800 FOLSOM ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 15) APPLICATION 97-1297 (POSTPONEMENT)
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 109 HYDE ST.
- 16) APPLICATION 97-1298 (POSTPONEMENT)
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 1336 POST ST.
- 17) APPLICATION 97-1299 (POSTPONEMENT)
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 3950 24TH ST.
- 18) APPLICATION 97-1304 (POSTPONEMENT)
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 4041 GEARY BLVD.
- 19) APPLICATION 97-1327 (POSTPONEMENT)
APPLICANT: NIKE RETAIL SERVICES, INC.
PARCEL ADDRESS: 278 POST ST.
- 20) APPLICATION 97-1475 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #312
PARCEL ADDRESS: 1645 VAN NESS AVE.
- 21) APPLICATION 97-1476 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #248
PARCEL ADDRESS: 1539 SLOAT BLVD.
- 22) APPLICATION 97-1477 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #126
PARCEL ADDRESS: 5200 GEARY ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

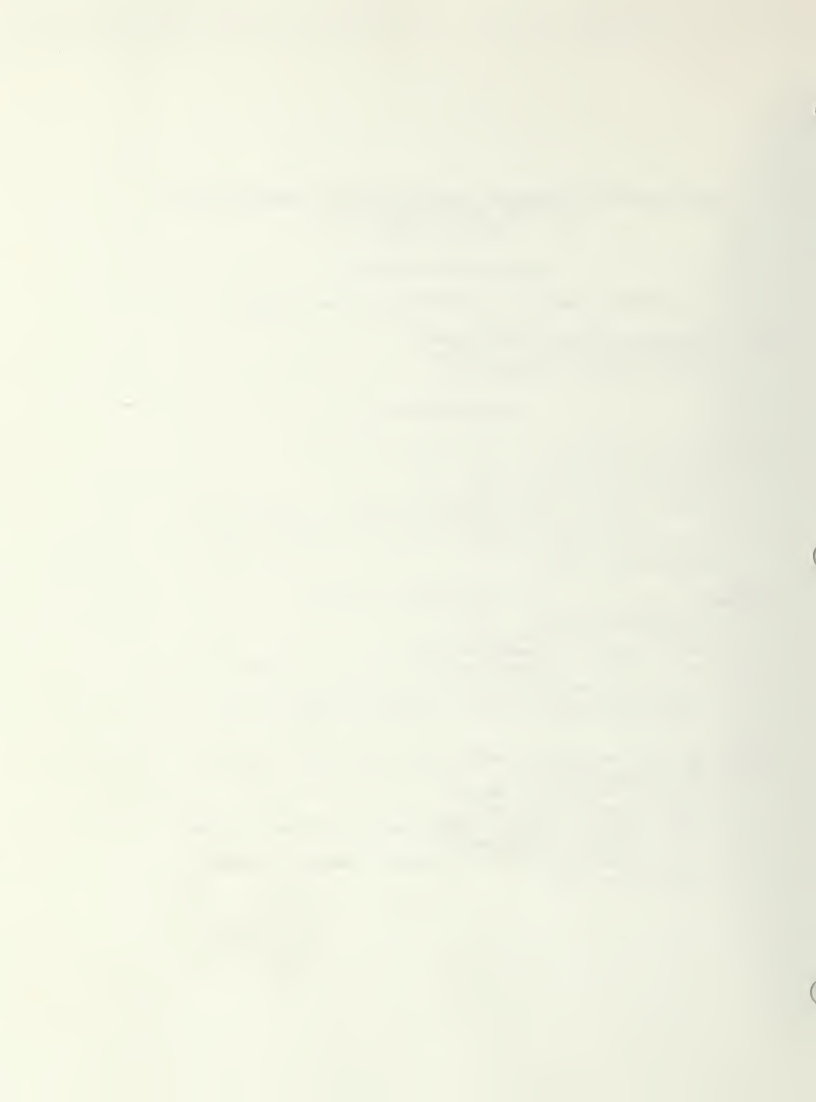
9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 23) APPLICATION 97-1478 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #125
PARCEL ADDRESS: 799 MARKET ST.

9:30 A.M. (ALL DAY)

- 24) Hearing, discussion, and possible action involving:
APPLICATION 97-0053
APPLICANT: CHICO'S FAS, INC.
PARCEL ADDRESS: 3251 20TH AVE. #153
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.
CURRENT ASSESSMENT: \$61,071 - APPLICANT'S OPINION: \$42,598
TAXABLE YEAR: 97/98
- 25) Hearing, discussion, and possible action involving:
APPLICATION 97-0054
APPLICANT: CHICO'S FAS, INC.
PARCEL ADDRESS: 865 MARKET ST. #242
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$80,308 - APPLICANT'S OPINION: \$59,092
TAXABLE YEAR: 97/98
- 26) Hearing, discussion, and possible action involving:
APPLICATION 97-0055
APPLICANT: EUGENE AUTO SERVICE
PARCEL ADDRESS: 3945 JUDAH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.
CURRENT ASSESSMENT: \$66,557 - APPLICANT'S OPINION: \$40,639
TAXABLE YEAR: 97/98



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

9:30 A.M. (ALL DAY cont.)

- 27) Hearing, discussion, and possible action involving:

APPLICATION 97-0126

APPLICANT: CENTRAL EMPLOYMENT BROKERAGE ASSOCIATION

PARCEL ADDRESS: 100 1ST ST. STE. 140 ATION

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$7,928 - APPLICANT'S OPINION: \$2,928

TAXABLE YEAR: 97/98

- 28) Hearing, discussion, and possible action involving:

APPLICATION 97-0155

APPLICANT: DANIEL F. HARTMAN, M.D.

PARCEL ADDRESS: 2100 WEBSTER ST. #202

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$55,982 - APPLICANT'S OPINION: \$21,070

TAXABLE YEAR: 97/98

- 29) Hearing, discussion, and possible action involving:

APPLICATION 97-0681

APPLICANT: ATKINSON COMPANY

PARCEL ADDRESS: PIER 80 SHED D L12276

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$118,000 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 96/97

- 30) Hearing, discussion, and possible action involving:

APPLICATION 97-0687

APPLICANT: ERNST & YOUNG LLP/PROPERTY TAX

PARCEL ADDRESS: 555 CALIFORNIA ST., STE. 170

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$314,322 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 93/94

- 31) Hearing, discussion, and possible action involving:

APPLICATION 97-0688

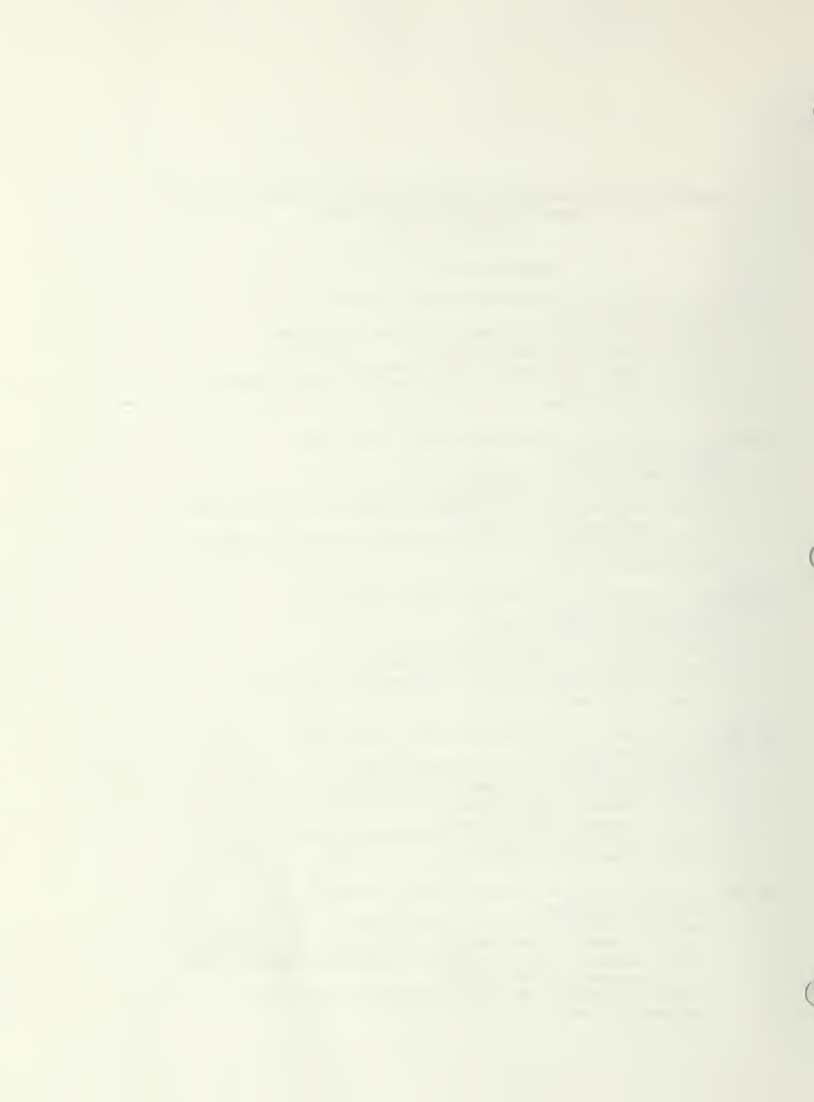
APPLICANT: ERNST & YOUNG LLP/PROPERTY TAX

PARCEL ADDRESS: 555 CALIFORNIA ST., STE. 170

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$44,038 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 94/95



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

9:30 A.M. (ALL DAY cont.)

32) Hearing, discussion, and possible action involving:

APPLICATION 97-0689

APPLICANT: ERNST & YOUNG LLP/PROPERTY TAX

PARCEL ADDRESS: 555 CALIFORNIA ST., STE. 170

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$1,207,184 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

33) Hearing, discussion, and possible action involving:

APPLICATION 97-1400

APPLICANT: PAGING NETWORK OF SAN FRANCISCO, INC.

PARCEL ADDRESS: 345 SPEAR ST. #110 C.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$2,539,452 - APPLICANT'S OPINION: \$1,015,780

TAXABLE YEAR: 97/98

34) Hearing, discussion, and possible action involving:

APPLICATION 97-1411

APPLICANT: JUNE CHEN

PARCEL ADDRESS: 3900 GEARY BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,924,268 - APPLICANT'S OPINION: \$1,540,000

TAXABLE YEAR: 97/98

35) Hearing, discussion, and possible action involving:

APPLICATION 97-1412

APPLICANT: JUNE CHEN

PARCEL ADDRESS: 1930 BALBOA

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$692,494 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

9:30 A.M. (ALL DAY cont.)

- 36) Hearing, discussion, and possible action involving:

APPLICATION 97-1421

APPLICANT: HENG L. CHAN

PARCEL ADDRESS: 2183 27TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$266,126 - APPLICANT'S OPINION: \$241,724

TAXABLE YEAR: 97/98

- 37) Hearing, discussion, and possible action involving:

APPLICATION 97-1425

APPLICANT: RONALD K. YAMAMOTO

PARCEL ADDRESS: 1321 WALLER ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$530,000 - APPLICANT'S OPINION: \$421,142

TAXABLE YEAR: 97/98

- 38) Hearing, discussion, and possible action involving:

APPLICATION 97-1431

APPLICANT: CALVIN K. CHU

PARCEL ADDRESS: 246 15TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$358,436 - APPLICANT'S OPINION: \$307,635

TAXABLE YEAR: 97/98

- 39) Hearing, discussion, and possible action involving:

APPLICATION 97-1439

APPLICANT: HUI Z. LI

PARCEL ADDRESS: 1800 46TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$153,000 - APPLICANT'S OPINION: \$131,152

TAXABLE YEAR: 97/98



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

9:30 A.M. (ALL DAY cont.)

- 40) Hearing, discussion, and possible action involving:

APPLICATION 97-1442

APPLICANT: HILARIA C. VALDEZ

PARCEL ADDRESS: 5865 MISSION ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$161,828 - APPLICANT'S OPINION: \$113,468

TAXABLE YEAR: 97/98

- 41) Hearing, discussion, and possible action involving:

APPLICATION 97-1443

APPLICANT: BIER PROPERTIES

PARCEL ADDRESS: 6900 FULTON ST.

TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien
date.

CURRENT ASSESSMENT: \$512,600 - APPLICANT'S OPINION: \$405,600

TAXABLE YEAR: 95/96

- 42) Hearing, discussion, and possible action involving:

APPLICATION 97-1524

APPLICANT: LO LO LO & COMPANY

PARCEL ADDRESS: 1780 23RD AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,800,000 - APPLICANT'S OPINION: \$1,500,000

TAXABLE YEAR: 97/98

1:30 P.M.

- 43) Hearing, discussion, and possible action involving:

APPLICATION 97-1228

APPLICANT: BOSTON MARKET INC.

PARCEL ADDRESS: SLOAT BLVD.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$609,973 - APPLICANT'S OPINION: \$243,000

TAXABLE YEAR: 97/98



AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 17, 1998

1:30 P.M. (cont.)

44) Hearing, discussion, and possible action involving:

APPLICATION 97-1233

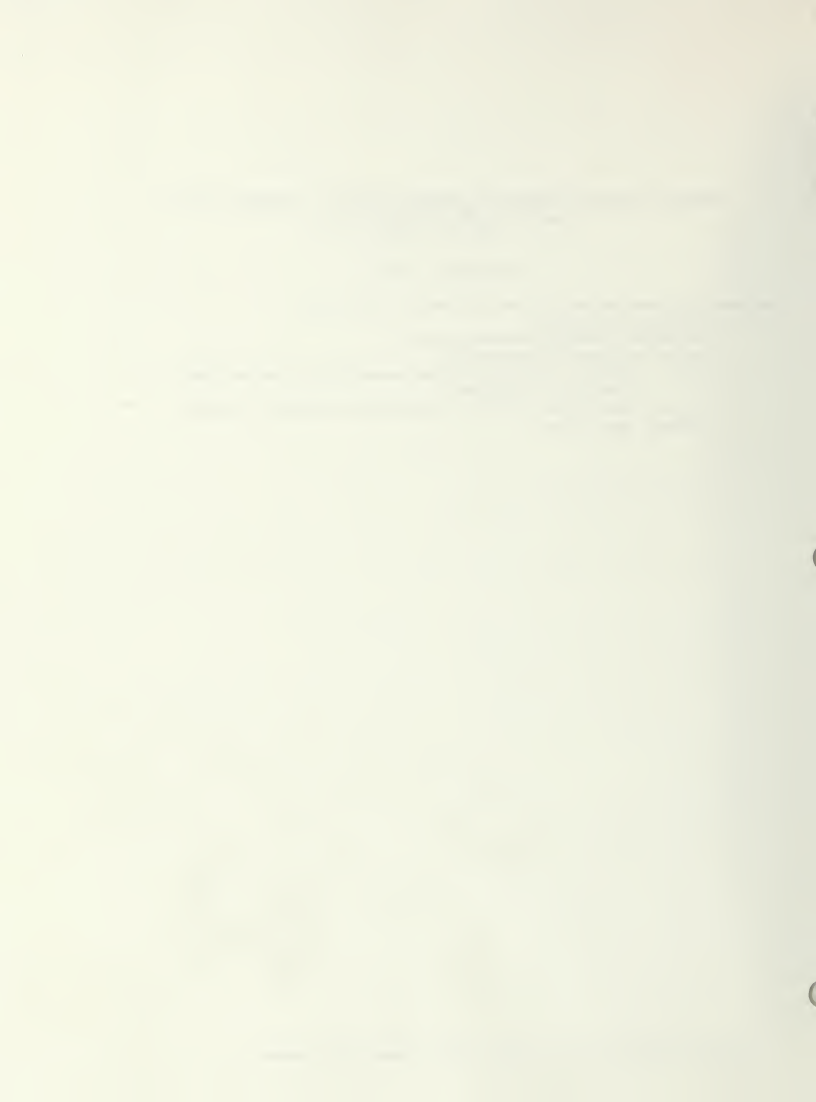
APPLICANT: EINSTEIN/NOAH BAGEL CORP.

PARCEL ADDRESS: 410 CASTRO ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$474,734 - APPLICANT'S OPINION: \$111,000

TAXABLE YEAR: 97/98



OCT 01 1998

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, August 17, 1998, at 10:30 a.m.

Present: Ermelinda Trevino, Owen Brady, and Hayes Miles

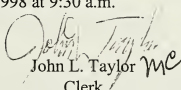
Quorum present

Chairperson: Ermelinda Trevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-1293	CLTC Exchange Co.	Continued
97-1072	David Martinez	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 12:45 p.m., recessed to reconvene Tuesday, August 18, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 2, 1998.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 17, 1998 at 9:35 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0126	Central Employment Brokerage	A.V. Lowered (Board)
97-1442	Hilaria C. Valdez	A.V. Lowered (Board)
97-1400	Paging Network of San Francisco	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0053	Chico's Fas, Inc.	Denied (no-show)
97-0054	Chico's Fas, Inc.	Denied (no-show)
97-0055	Eugene Auto Service	Denied (no-show)
97-0155	Daniel F. Hartman	Denied (no-show)
97-0681	Atkinson Company	Denied (no-show)
97-0687	Ernst & Young LLP	Denied (no-show)
97-0688	Ernst & Young LLP	Denied (no-show)
97-0689	Ernst & Young LLP	Denied (no-show)
97-1412	June Chen	Denied (no-show)
97-1421	Heng L. Chan	Denied (no-show)
97-1425	Ronald K. Yamamoto	Denied (no-show)
97-1431	Calvin K. Chu	Denied (no-show)

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1439	Hui Z. Li	Denied (no-show)
97-1443	Bier Properties	Denied (no-show)
97-1524	Lo Lo Lo & Company	Withdrawn

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Monday, August 31, 1998 at 9:30 a.m.

John L. Taylor *mt*
Clerk

Approved by the Board October 5, 1998

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 17 1998

SAN FRANCISCO
PUBLIC LIBRARY

DATE POSTED

AUG 14 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. ① HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 18, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 94-0123

APPLICANT: BARBARA APARTMENTS

PARCEL ADDRESS: 580 MCALLISTER ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$3,349,880 - APPLICANT'S OPINION: \$2,100,000
TAXABLE YEAR: 94/95

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0558

APPLICANT: BARBARA APARTMENTS

PARCEL ADDRESS: 580 MCALLISTER ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$3,385,025 - APPLICANT'S OPINION: \$2,216,880
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

AUG 14 1998

Assessment Appeals Board

**Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Thursday, August 20, 1998
1:00 p.m.-Room 430**

DOCUMENTS DEPT.
AUG 17 1998
SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

**Discussion with counsel concerning The findings of fact for 96-1294
through 96-1296, Five Fremont Center Associates
(block 3707 lot 33)
50 Fremont Street**

- 4) Reconvene in Open Session:
 - A) Possible report on action taken in closed session.
(Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
 - B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)
 - C) Adjournment.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 20, 1998

DOCUMENTS DEPT.

AUG 17 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

NO PETITIONS SCHEDULED TO BOARD CALENDAR1

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 17 1998

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET

AUGUST 20, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 96-2193

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$832,468 - APPLICANT'S OPINION: \$215,877

TAXABLE YEAR: 93/94

- 3) Hearing, discussion, and possible action involving:

APPLICATION 96-2194

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$849,117 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 94/95

- 4) Hearing, discussion, and possible action involving:

APPLICATION 96-2195

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$859,247 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 95/96

6/2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 20, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:

APPLICATION 96-2196

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$868,784 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 96/97

977

#2

8/20/98

Bd 2

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, August 20, 1998 at 9:40 a.m.

Present: Ronald Chun, Irma Ramirez-Tom, and Hayes Miles

Quorum present

Chairperson: Hayes Miles, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-2193	Chee L. Cheung	Continued
96-2194	Chee L. Cheung	Continued
96-2195	Chee L. Cheung	Continued
96-2196	Chee L. Cheung	Continued

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Monday, August 31, 1998 at 9:30 a.m.

John L. Taylor *ML*
Clerk

Approved by the Board October 5, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

AUG 2 1 1998

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 27, 1998

DOCUMENTS DEPT

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 95-0687
APPLICANT: UNITED ARTISTS THEATRE CIRCUIT INC.
PARCEL ADDRESS: 1285 SUTTER ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$7,834,034 - APPLICANT'S OPINION: \$3,500,000
TAXABLE YEAR: 95/96
- 3) Hearing, discussion, and possible action involving:
APPLICATION 96-2063
APPLICANT: UNITED ARTISTS--31185
PARCEL ADDRESS: 1285 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$7,920,990 - APPLICANT'S OPINION: \$3,960,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

ATE POSTED

UG 24 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
AUGUST 31, 1998

SENTIMENT APPEALS BOARD

1/77 assessment appeals boards are judicial proceedings. The decisions of assessment
2 appeals boards must be based exclusively on properly admitted evidence.
Assessment appeals boards may not base any factual determinations necessary for
their decisions on anything other than the aforementioned evidence. Information
presented through public comment, unless properly admitted into evidence in
compliance with the Revenue and Taxation Code and of the Property Tax Rules of
the State Board of Equalization, is not evidence upon which assessment appeals
boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the
agenda but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION 97-2093

APPLICANT: NEWS & MORE SMOKE SHOP

PARCEL ADDRESS: SANSOME ST. CITICORP CTR

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$43,652 - APPLICANT'S OPINION: \$1,500

TAXABLE YEAR: 97/98

- 3) Hearing, discussion, and possible action involving:

APPLICATION 94-2664

APPLICANT: UNITED AIRLINES, INC.

PARCEL ADDRESS: 2351 POWELL ST. #400

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$870,893 - APPLICANT'S OPINION: \$461,572

TAXABLE YEAR: 94/95

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1507

APPLICANT: UNITED AIRLINES INC.

PARCEL ADDRESS: 2351 POWELL ST. #400

TOPIC: OTHER: Explanation to be submitted.

CURRENT ASSESSMENT: \$743,603 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 31, 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-2049

APPLICANT: UNITED AIRLINES INC.

PARCEL ADDRESS: 2351 POWELL ST. #400

CURRENT ASSESSMENT: \$699,972 - APPLICANT'S OPINION: \$2

TAXABLE YEAR: 96/97

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1496

APPLICANT: ALIOTO FISH CO. LTD.

PARCEL ADDRESS: JEFFERSON ST.

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$1,957,282 - APPLICANT'S OPINION: \$1,120,000

TAXABLE YEAR: 95/96

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1526

APPLICANT: GATX CAPITAL CORP.

PARCEL ADDRESS: 4 EMBARCADERO CTR. #2200

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$8,515,154 - APPLICANT'S OPINION: \$2,200,500

TAXABLE YEAR: 95/96

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-1552

APPLICANT: SEDGWICK, DETERT, MORAN & ARNOLD

PARCEL ADDRESS: 1 EMBARCADERO CENTER

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$5,077,871 - APPLICANT'S OPINION: \$1,500,500

TAXABLE YEAR: 95/96

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1594

APPLICANT: CHIN Y. CHEN

PARCEL ADDRESS: 3620 17TH ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$558,629 - APPLICANT'S OPINION: \$420,000

TAXABLE YEAR: 95/96

42

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 31, 1998

9:30 A.M. (ALL DAY cont.)

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-1848

APPLICANT: SAN FRANCISCO FRENCH BREAD CO.

PARCEL ADDRESS: 1995 EVANS AVE.

TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.

CURRENT ASSESSMENT: \$4,132,981 - APPLICANT'S OPINION: \$1,950,000

TAXABLE YEAR: 95/96

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-2085

APPLICANT: BAY CITIES

PARCEL ADDRESS: 994 GUERRERO ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$1,285,255 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-2115

APPLICANT: SIRIUS INVESTMENT CORP.

PARCEL ADDRESS: 2540 NEWHALL ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$1,697,803 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

1:30 P.M.

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-1958

APPLICANT: CONSOLIDATED CAPITAL PARTNERS L.P.

PARCEL ADDRESS: 444 DE HARO ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$8,500,000 - APPLICANT'S OPINION: \$7,000,000

TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
AUGUST 31, 1998

1:30 P.M. (cont.)

- 14) Hearing, discussion, and possible action involving:
APPLICATION 96-0365
APPLICANT: HARVEY P. SEGALOVE
PARCEL ADDRESS: 1911 DIAMOND ST.
CURRENT ASSESSMENT: \$738,103 - APPLICANT'S OPINION: \$415,956
TAXABLE YEAR: 96/97
- 15) Hearing, discussion, and possible action involving:
APPLICATION 96-0763
APPLICANT: THE SHORENSTEIN COMPANY
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$3,548,513 - APPLICANT'S OPINION: \$2,517,736
TAXABLE YEAR: 94/95
- 16) Hearing, discussion, and possible action involving:
APPLICATION 96-0764
APPLICANT: THE SHORENSTEIN COMPANY
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$3,751,960 - APPLICANT'S OPINION: \$2,763,572
TAXABLE YEAR: 93/94
- 17) Hearing, discussion, and possible action involving:
APPLICATION 96-0765
APPLICANT: THE SHORENSTEIN COMPANY
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$3,871,194 - APPLICANT'S OPINION: \$2,954,889
TAXABLE YEAR: 92/93
- 18) Hearing, discussion, and possible action involving:
APPLICATION 96-0766
APPLICANT: THE SHORENSTEIN COMPANY
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$1,986,879 - APPLICANT'S OPINION: \$961,012
TAXABLE YEAR: 91/92

SF

A77

#2

8/31/98

A2 2

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 31, 1998 at 9:40 a.m.

Present: Ronald Chun, Lawrence Lee, and Frank Mahoney

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-2093	News & More Smoke Shop	Denied
94-2664	United Airlines	Postponed
95-1496	United Airlines	Postponed
96-2049	United Airlines	Postponed
95-1552	Sedgwick, Detert, Moran & Arn	Postponed
95-1848	San Francisco Bread Co.	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1594	Chin Y. Chin	Denied (no show)
95-1496	Alioto Fish Co. LTD	Withdrawn
95-1526	GATX Capitol Corp	Withdrawn
95-2085	Bay Cities	Withdrawn
95-2115	Sirus Investment Corp.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Ronald Chun, Lawrence Lee, and Frank Mahoney

Quorum present

Chairperson: Lawrence Lee, Presiding

The Journal of Proceedings for July 27, 1998 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-0365	Harvey P. Segalove	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1958	Consolidated Capitol Partners	Withdrawn
96-0763	The Shorenstein Company	Withdrawn
96-0764	The Shorenstein Company	Withdrawn
96-0765	The Shorenstein Company	Withdrawn
96-0766	The Shorenstein Company	Withdrawn

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Thursday, September 17, 1998 at 9:30 a.m.

John L. Taylor *mc*
Clerk

Approved by the Board October 5, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

AUG 24 1998

Assessment Appeals Board

DOCUMENTS DEPT.

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 1, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1711 (POSTPONEMENT)
APPLICANT: OUTDOOR SYSTEMS
PARCEL ADDRESS: MUNI SHELTERS

9:30 A.M. (ALL DAY)

- 3) Hearing, discussion, and possible action involving:
APPLICATION 97-1218
APPLICANT: NORDSTROM INC.
PARCEL ADDRESS: 285 WINSTON DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$21,010,644 - APPLICANT'S OPINION: \$5,500,000
TAXABLE YEAR: 97/98

1:30 P.M.

- 4) Hearing, discussion, and possible action involving:
APPLICATION 97-0946
APPLICANT: MOSCONE CENTER GARAGE
PARCEL ADDRESS: 250 3RD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: \$2,451,452 - APPLICANT'S OPINION: \$301,200
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 1, 1998

1:30 P.M. (cont.)

5) Hearing, discussion, and possible action involving:

APPLICATION 97-1083

APPLICANT: JUDY E. PACK

PARCEL ADDRESS: 101 LOMBARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$263,620 - APPLICANT'S OPINION: \$239,943

TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:

APPLICATION 97-1097

APPLICANT: HILTON TSUI

PARCEL ADDRESS: 631 O'FARRELL ST. #516

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$82,849 - APPLICANT'S OPINION: \$74,034

TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:

APPLICATION 97-1153

APPLICANT: ALAN J. FINNERAN

PARCEL ADDRESS: 14 MACONDRAY LANE

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$2,248,280 - APPLICANT'S OPINION: \$728,315

TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:

APPLICATION 97-1242

APPLICANT: FAT CHAN

PARCEL ADDRESS: 999 GEARY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,046,013 - APPLICANT'S OPINION: \$600,000

TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 1, 1998

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:

APPLICATION 97-1690

APPLICANT: VICTORIA OEI

PARCEL ADDRESS: 590 TOWNSEND ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,075,399 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:

APPLICATION 97-2050

APPLICANT: FAT CHAN

PARCEL ADDRESS: 999 GEARY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$805,666 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 97/98

sf
A77
#2
3/1/98
621

DOCUMENTS DEPT.
OCT 01 1998
SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, September 1, 1998 at 9:45 a.m.

Present: Peter Fatooh, Ermelinda Trevino, and Owen Brady

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1218	Nordstrom Inc.	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Ermelinda Trevino, and Owen Brady

Quorum present

Chairperson: Peter Fatooh, Presiding

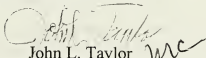
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1218	Nordstrom Inc.	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0946	Moscone Center Garage	Withdrawn
97-1083	Judy E. Pack	Withdrawn
97-1097	Hilton Tsui	Postponed
97-1153	Alan J. Finneran	Postponed
97-1242	Fat Chan	Withdrawn
97-1690	Victoria Oei	Withdrawn
97-1711	Outdoor Systems	Postponed
97-2050	Fat Chan	Withdrawn

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Wednesday, September 2, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 2, 1998.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TELEPHONE (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94108

DOCUMENTS DEPT

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

AUG 24 1998

ASSESSMENT APPEALS BOARD

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 2, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence.

Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1179 (POSTPONEMENT)
APPLICANT: PYRAMID COMPANY
PARCEL ADDRESS: VARIOUS
- 3) APPLICATION 97-1180 (POSTPONEMENT)
APPLICANT: MONTGOMERY SECURITIES
PARCEL ADDRESS: 600 MONTGOMERY ST.
- 4) APPLICATION 97-2090 (POSTPONEMENT)
APPLICANT: SF SHOPPING CENTRE & US POWER
PARCEL ADDRESS: 865 MARKET ST.

9:30 A.M. (ALL DAY)

- 5) Hearing, discussion, and possible action involving:
APPLICATION 97-1167
APPLICANT: JAMES O. SIEGEL
PARCEL ADDRESS: 1198 FULTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$765,200 - APPLICANT'S OPINION: \$443,138
TAXABLE YEAR: 97/98

2)

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 2, 1998

9:30 A.M. (ALL DAY cont.)

- 6) Hearing, discussion, and possible action involving:

APPLICATION 97-1181

APPLICANT: MICHAEL HONG

PARCEL ADDRESS: 1171 CLAY ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$631,842 - APPLICANT'S OPINION: \$520,000

TAXABLE YEAR: 97/98

1:30 P.M.

- 7) Hearing, discussion, and possible action involving:

APPLICATION 97-1186

APPLICANT: JC DECAUX UNITED STATES FURNITURE

PARCEL ADDRESS: VARIOUS

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$9,900,000 - APPLICANT'S OPINION: \$4,500,000

TAXABLE YEAR: 97/98

- 8) Hearing, discussion, and possible action involving:

APPLICATION 97-1198

APPLICANT: DOUGLAS R. TROYER

PARCEL ADDRESS: 2370 PINE ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$756,000 - APPLICANT'S OPINION: \$675,000

TAXABLE YEAR: 97/98

- 9) Hearing, discussion, and possible action involving:

APPLICATION 97-1209

APPLICANT: SHELLEY J. ANIXTER

PARCEL ADDRESS: 38 BRYANT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$273,299 - APPLICANT'S OPINION: \$223,300

TAXABLE YEAR: 97/98

2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 2, 1998

1:30 P.M. (cont.)

- 10) Hearing, discussion, and possible action involving:

APPLICATION 97-1238

APPLICANT: EINSTEIN/NOAH BAGEL CORP. #2103

PARCEL ADDRESS: 2075 CHESTNUT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$518,879 - APPLICANT'S OPINION: \$331,500

TAXABLE YEAR: 97/98

- 11) Hearing, discussion, and possible action involving:

APPLICATION 97-1240

APPLICANT: JOHN LUYM

PARCEL ADDRESS: 201 2ND ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$979,416 - APPLICANT'S OPINION: \$402,000

TAXABLE YEAR: 97/98

- 12) Hearing, discussion, and possible action involving:

APPLICATION 97-1267

APPLICANT: PHILLIP ETTINGER

PARCEL ADDRESS: 650 STEINER ST. #1

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$193,827 - APPLICANT'S OPINION: \$171,467

TAXABLE YEAR: 97/98

- 13) Hearing, discussion, and possible action involving:

APPLICATION 97-1444

APPLICANT: BIER PROPERTIES

PARCEL ADDRESS: 665 EDDY ST.

TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien
date.

CURRENT ASSESSMENT: \$1,719,940 - APPLICANT'S OPINION: \$1,229,500

TAXABLE YEAR: 95/96

2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 2, 1998

1:30 P.M. (cont.)

14) Hearing, discussion, and possible action involving:

APPLICATION 97-1447

APPLICANT: IRIS YU

PARCEL ADDRESS: 2161 GREENWICH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$687,500 - APPLICANT'S OPINION: \$574,050

TAXABLE YEAR: 97/98

BF
A77
2
/2/98
21

DOCUMENTS DEPT.
OCT 01 1998
SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, September 2, 1998 at 9:35 a.m.

Present: Peter Fatooh, *Ermelinda Trevino, and Owen Brady

Quorum present

Chairperson: Ermelinda Trevino, Presiding, (Peter Fatooh opened the meeting)

*The meeting started with a quorum of Mr. Fatooh and Mr. Brady who dealt with Board's correspondence. The applicants were also sworn in at this time. Ms. Trevino arrived at the hour of 9:45 a.m. at which time the Board heard the regular calendar.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
**97-1181	Michael Hong	Submitted

**Prior to the end of the formal hearing Mr. Fatooh left the hearing room, at the hour of 10:10 a.m., but had heard all parts of the hearing.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1167	James O. Siegel	Denied (no-show)
97-1179	Pyramid Company	Postponed
97-1180	Montgomery Securities	Postponed

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Ermelinda Trevino, Owen Brady

Quorum present

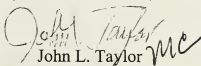
Chairperson: Ermelinda Trevino, Presiding

The Journals of Proceedings for July 17, 20, 24, 28, August 13, 17, and September 1, 1998 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1186	JC Decaux United States Furniture	Withdrawn
97-1198	Douglas R. Troyer	Withdrawn
97-1209	Shelley J. Anixter	Withdrawn
97-1238	Noah Bagel Corp. #21	Denied (no-show)
97-1240	John Luym	Withdrawn
97-1267	Phillip Ettinger	Withdrawn
97-1444	Bier Properties	Withdrawn
97-1447	Iris Yu	Denied (no-show)
97-2090	SF Shopping Center	Postponed

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Thursday, September 3, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 3, 1998.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

ATE POSTED

AUG 24 1998

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 3, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1155 (POSTPONEMENT)
APPLICANT: BAYSIDE PLAZA ASSOCIATES, L.P.
PARCEL ADDRESS: 188 THE EMBARCADERO

9:30 A.M. (ALL DAY)

- 3) Hearing, discussion, and possible action involving:
APPLICATION 97-1216
APPLICANT: TRANSCONTINENTAL REALTY
PARCEL ADDRESS: 74 NEW MONTGOMERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$12,500,000 - APPLICANT'S OPINION: \$10,000,000
TAXABLE YEAR: 97/98
- 4) Hearing, discussion, and possible action involving:
APPLICATION 97-1420
APPLICANT: HAWTHORNE PLAZA LTD.
PARCEL ADDRESS: 75 HAWTHORNE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$57,830,524 - APPLICANT'S OPINION: \$38,500,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

F
77
2
3/98
*1

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.
OCT 01 1998
SAN FRANCISCO
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, September 3, 1998 at 9:35 a.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1420	Hawthorne Plaza LTD.	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-1216	Transcontinental Realty	Withdrawn

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

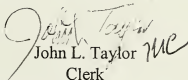
Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for September 2, 1998 was approved as amended.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
97-0083	Federated Department Stores	Postponed
97-0084	Federated Department Stores	Postponed
97-0085	Federated Department Stores	Postponed
97-0086	Federated Department Stores	Postponed
97-0087	Federated Department Stores	Postponed
97-0088	Federated Department Stores	Postponed
97-0089	Federated Department Stores	Postponed
97-0090	Federated Department Stores	Postponed
97-0091	Federated Department Stores	Postponed
97-1480	Federated Department Stores	Postponed
97-1482	Federated Department Stores	Postponed
97-1483	Federated Department Stores	Postponed
97-1484	Federated Department Stores	Postponed
97-1485	Federated Department Stores	Postponed
97-1486	Federated Department Stores	Postponed
97-1487	Federated Department Stores	Postponed
97-1488	Federated Department Stores	Postponed

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Friday, September 4, 1998 at 9:30 a.m.


John L. Taylor
Clerk

Approved by Board 1 on September 4, 1998.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

E POSTED

3 2 4 1998

ment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 4, 1998

DOCUMENTS DEPT

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1260 (POSTPONEMENT)
APPLICANT: PIER 39 LTD. PARTNERSHIP
PARCEL ADDRESS: PIER 39

* Public Comment will be taken on every item on the agenda.

77

2

/4/98

321

DOCUMENTS DEPT.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the special meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, September 4, 1998 at 9:40 a.m.

Present: Peter Fatooh, Ermelinda Trevino, Owen Brady (alternate)

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker-Croley

The Journal of Proceedings for September 3, 1998 was approved as submitted.

Viacom and Television Signal Corp. Discussion and possible action concerning the Assessor's request for an eight day extension on the briefing schedule.

ACTION: Deadline extended from September 10 to September 14, 1998 at 5:00 P.M.

There being no further business, the Board, at the hour of 10:25 a.m., recessed to reconvene Tuesday, September 8, 1998 at 9:30 a.m.

John L. Taylor *me*
Clerk

Approved by Board 1 on September 9, 1998

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

SEP 09 1998

SAN FRANCISCO
PUBLIC LIBRARY

ATE POSTED

SEP 03 1998

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 8, 9, and 10 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,305,232 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 94/95
- 3) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,989,569 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 95/96
- 4) Hearing, discussion, and possible action involving:
APPLICATION 96-1709
APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$58,633,253 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 8, 9, and 10 1998

9:30 A.M. (ALL DAY cont.)

- 5) Hearing, discussion, and possible action involving:

APPLICATION 97-0733

APPLICANT: 100 SPEAR STREET OWNERS CORPORATION

PARCEL ADDRESS: 100 SPEAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$59,805,917 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 97/98

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TE POSTED (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 8, 9, and 10 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,305,232 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 94/95
- 3) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,989,569 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 95/96
- 4) Hearing, discussion, and possible action involving:
APPLICATION 96-1709
APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$58,633,253 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 8, 9, and 10 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:

APPLICATION 97-0733

APPLICANT: 100 SPEAR STREET OWNERS CORPORATION

PARCEL ADDRESS: 100 SPEAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$59,805,917 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 97/98

The minutes for this meeting
are not available.

SF
77
2
/9/98
21

DOCUMENTS DEPT.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, September 9, 1998 at *10:10 a.m.

*The Board was scheduled to convene at 10:00 a.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for September 3, 1998 was approved as amended.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2047	100 Spear Street Owners Assoc.	Continued
95-1681	100 Spear Street Owners Assoc.	Postponed
96-1709	100 Spear Street Owners Assoc.	Postponed
97-0733	100 Spear Street Owners Assoc.	Postponed

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2047	100 Spear Street Owners Assoc.	Continued
95-1681	100 Spear Street Owners Assoc.	Postponed
96-1709	100 Spear Street Owners Assoc.	Postponed
97-0733	100 Spear Street Owners Assoc.	Postponed

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Thursday, September 10, 1998 at 9:30 a.m.

John L. Taylor 
Clerk

Approved by Board 1 on September 16, 1998

3F
77
2
/10/98
21

DOCUMENTS DEPT.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, September 10, 1998 at 9:35 a.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2047	100 Spear Street Owners Assoc.	Continued
95-1681	100 Spear Street Owners Assoc.	Postponed
96-1709	100 Spear Street Owners Assoc.	Postponed
97-0733	100 Spear Street Owners Assoc.	Postponed

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2047	100 Spear Street Owners Assoc.	Continued
95-1681	100 Spear Street Owners Assoc.	Postponed
96-1709	100 Spear Street Owners Assoc.	Postponed
97-0733	100 Spear Street Owners Assoc.	Postponed

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Wednesday, September 16, 1998 at 9:30 a.m.

John L. Taylor *nic*
Clerk

Approved by Board 1 on September 16, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

SEP 03 1998

**CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
Thursday, September 10, 1998
9:30 a.m. - Room 430**

DOCUMENTS DEPT.

SEP 09 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)

APPLICANT: 100 Spear St.

CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000

Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 97-1420

APPLICANT: Hawthorne Plaza

ADDRESS: 75 Hawthorne

CURRENT ASSESSMENT: \$5,7830,524 - APPLICANT OPINION:\$50,000,000

Board Members: Trevino, Miles, & Fatooh

b) APPLICATION 97-1181

APPLICANT: Michael Hong

ADDRESS: 1171 Clay

CURRENT ASSESSMENT: \$631,842 - APPLICANT OPINION:\$520,000

Board Members: Trevino, Brady, & Fatooh

The minutes for this meeting
are not available.

DATE POSTED

AUG 24 1998

Assessment Appeals Board

~~S~~ SPECIAL CLOSED SESSION MEETING
~~A~~ ASSESSMENT APPEALS BOARD NO. 1

FRIDAY, September 11, 1998

9:30 A.M.

ROOM 430

DOCUMENTS DEPT.

AUG 25 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The Decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) VIACOM and TELEVISION SIGNAL CORPOATION Business Personal Property. Discussion and possible action relating to the above mention applications.

The minutes for this meeting
are not available.

1/4/98

osed

AI

ATTACHED

SEP 1 1998

Assessment Appeals Board

DOCUMENTS DEPT.

SEP 15 1998

SAN FRANCISCO
PUBLIC LIBRARY

**«CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
Monday, September 14, 1998
9:30 a.m. - Room 430**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):
 - a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000
Board Members: Trevino, Fatooh, and Miles
 - b) APPLICATION 97-1420
APPLICANT: Hawthorne Plaza
ADDRESS: 75 Hawthorne
CURRENT ASSESSMENT: \$57,830,524 - APPLICANT OPINION:\$50,000,000
Board Members: Trevino, Miles, & Fatooh

**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

4/4/98
cial closed
d 1

**SPECIAL CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1**
FRIDAY, September 14, 1998
9:30 A.M.
ROOM 430

DOCUMENTS DEPT
SEP 09 1998
SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The Decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) VIACOM and TELEVISION SIGNAL CORPOATION Business Personal Property. Discussion and possible action relating to the above mention applications.

The minutes for this meeting
are not available.

SAN FRANCISCO
PUBLIC LIBRARY

Wednesday, September 16, 1998

9:30 a.m. - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information received from public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

- 1) Roll Call
- 2) Public Comment on any agenda item.
- 3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)
- 4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395 *(awaiting the completion of the 94 and 95 cases)

APPLICANT: 100 Spear St.

CURRENT ASSESSMENT:\$56,181,600-APPLICANT OPINION:\$24,800,000

Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 97-1420

APPLICANT: HAWTHORNE 1022

ADDRESS: 75 Hawthorne

CURRENT ASSESSMENT: \$57,830,524 - APPLICANT OPINION:\$50,000,000

Board Members: Trevino, Miles, & Fatooh

c) APPLICATION 97-1181

APPLICANT: Michael Hong

ADDRESS: 1171 Clay

CURRENT ASSESSMENT: \$631,842 - APPLICANT OPINION:\$520,000

Board Members: Trevino, Brady, & Fatooh

ASSESSMENT APPEALS BOARD NO. 1 (CON'T)
ROOM 430, 875 STEVENSON STREET

d) APPLICATION 95-1097-98 and 96-1090-91(awaiting info from Brinkerhoff)

APPLICANT: Tuntex Properties

Board Members: Brady, Miles, and Trevino

g) APPLICATION 96-1293 (deadline Sept. 16, 1998)

APPLICANT: CLTC Exchange

CURRENT ASSESSMENT:\$2,063,020-APPLICANT OPINION:\$856,000

Board Members: McGary, Brady, and Miles

c) APPLICATION 97-1218

APPLICANT: Nordstroms

ADDRESS: 285 Winston Dr

CURRENT ASSESSMENT: \$21,010,684 - APPLICANT OPINION:\$5,500,000

Board Members: Trevino, Brady, & Fatooh

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session.
(Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

The minutes for this meeting
are not available.

77
1/17/98
J. Hing

**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
SEP 15 1998
SAN FRANCISCO
PUBLIC LIBRARY

MEMORANDUM

To: All Board Members and Alternate Board Members

From: Marilyn Cosentino, Administrator *MC*

Re: Joint Meeting September 17, 1998 - 9:30 a.m.
875 Stevenson St., Room 430

On Thursday, September 17th, we have scheduled a joint meeting to discuss areas where new Board Rules and Procedures may be required.

This will be a "brainstorming" session. In order to provide adequate time for discussion on September 17th, I will schedule a second meeting later on for the Boards to finalize the Rules.

All Board Members and Alternate Board Members are invited and encouraged to attend this Rules meeting; only the regular members of Board No. 1 and Board No. 2, however, will be able to vote. The regular Board members are expected to attend the meetings.

cc Teresa Stricker-Croley, Esq.
Marie Corlett Blits, Esq.

SEP 21 1998

SAN FRANCISCO
PUBLIC LIBRARY875 Stevenson Street
Suite #400
San Francisco, CA 94103ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227

DATE POSTED

SEP 17 1998

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 21, 1998

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
 APPLICANT: 100 SPEAR ST. OWNERS
 PARCEL ADDRESS: 100 SPEAR ST.
 TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
 CURRENT ASSESSMENT: \$57,305,232 - APPLICANT'S OPINION: \$20,000,000
 TAXABLE YEAR: 94/95
- 3) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
 APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
 PARCEL ADDRESS: 100 SPEAR ST.
 TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
 CURRENT ASSESSMENT: \$57,989,569 - APPLICANT'S OPINION: \$20,000,000
 TAXABLE YEAR: 95/96
- 4) Hearing, discussion, and possible action involving:
APPLICATION 96-1709
 APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
 PARCEL ADDRESS: 100 SPEAR ST.
 TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
 CURRENT ASSESSMENT: \$58,633,253 - APPLICANT'S OPINION: \$20,000,000
 TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 21, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:

APPLICATION 97-0733

APPLICANT: 100 SPEAR STREET OWNERS CORPORATION

PARCEL ADDRESS: 100 SPEAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$59,805,917 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

SEP 17 1998

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 22, 1998

DOCUMENTS DEPT.

SEP 21 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,305,232 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 94/95
- 3) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,989,569 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 95/96
- 4) Hearing, discussion, and possible action involving:
APPLICATION 96-1709
APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.
CURRENT ASSESSMENT: \$58,633,253 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 22, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:

APPLICATION 97-0733

APPLICANT: 100 SPEAR STREET OWNERS CORPORATION

PARCEL ADDRESS: 100 SPEAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$59,805,917 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 97/98

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED

SEP 17 1998

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 23, 1998

DOCUMENTS DEPT.

SEP 21 1998

SAN FRANCISCO
PUBLIC LIBRARY

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
APPLICATION 96-2193
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$832,468 - APPLICANT'S OPINION: \$215,877
TAXABLE YEAR: 93/94
- 3) Hearing, discussion, and possible action involving:
APPLICATION 96-2194
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$849,117 - APPLICANT'S OPINION: \$653,477
TAXABLE YEAR: 94/95
- 4) Hearing, discussion, and possible action involving:
APPLICATION 96-2195
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: \$859,247 - APPLICANT'S OPINION: \$653,477
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 23, 1998

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:

APPLICATION 96-2196

APPLICANT: CHEE L. CHEUNG

PARCEL ADDRESS: 5001 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$868,784 - APPLICANT'S OPINION: \$653,477

TAXABLE YEAR: 96/97

5F
A77
#2

123/98
62

DOCUMENTS DEPT.

JAN 11 1999

SAN FRANCISCO
PUBLIC LIBRARY

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Wednesday, September 23, 1998 at 9:30 a.m.

Present: Ronald Chun, Hayes Miles, and Irma Ramirez-Tom

Quorum present

Chairperson: Hayes Miles, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-2193	Chee Cheung	Continued
96-2194	Chee Cheung	Continued
96-2195	Chee Cheung	Continued
96-2196	Chee Cheung	Continued

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:00 p.m.

Present: Ronald Chun, Hayes Miles, and Irma Ramirez-Tom

Quorum present

Chairperson: Hayes Miles, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-2193	Chee Cheung	Submitted
96-2194	Chee Cheung	Submitted
96-2195	Chee Cheung	Submitted
96-2196	Chee Cheung	Submitted

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Monday, October 5, 1998 at 9:30 a.m.

Gloria Young
Clerk



Approved by the Board October 5, 1998

**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227



875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.

SEP 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

**SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
MONDAY, September 28, 1998
2:30 P.M.
ROOM 430**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The Decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1:30 P.M.

- 1) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 2) Discussion and possible action concerning the request of Bennett, Feeney, and Yee that the Board "received into evidence the decision in application No. 94-0852, or alternatively, take judicial notice of this decision" when considering the submitted case of 93-4395 (100 Spear Street).

SEP 28 1998

SAN FRANCISCO
PUBLIC LIBRARY875 Stevenson Street
Suite #400
San Francisco, CA 94103

ASSESSMENT APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227

ATE POSTED

SEP 24 1998

Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET SEPTEMBER 28, 1998

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

- 2) APPLICATION 97-1493 (POSTPONEMENT)
APPLICANT: KGO TELEVISION INC.
PARCEL ADDRESS: 900 FRONT ST.
- 3) APPLICATION 97-1746 (POSTPONEMENT)
APPLICANT: ROBERTSON STEPHENS & CO. LLC
PARCEL ADDRESS: 555 CALIFORNIA ST. #2600

9:30 A.M. (ALL DAY)

- 4) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,305,232 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 94/95
- 5) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.
CURRENT ASSESSMENT: \$57,989,569 - APPLICANT'S OPINION: \$20,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
SEPTEMBER 28, 1998

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:

APPLICATION 96-1709

APPLICANT: 100 SPEAR STREET OWNERS CORPORATION

PARCEL ADDRESS: 100 SPEAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$58,633,253 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:

APPLICATION 97-0733

APPLICANT: 100 SPEAR STREET OWNERS CORPORATION

PARCEL ADDRESS: 100 SPEAR ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$59,805,917 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 97/98

The minutes for this meeting
are not available.

7
ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775

TDD (415) 554-5227



875 Stevenson Street

Suite #400

San Francisco, CA 94103

9/98
cial Closed

d1

SPECIAL CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
Tuesday, September 29, 1998
9:30 A.M.
ROOM 430

DOCUMENTS DEPT.

JAN 13 1999

SAN FRANCISCO
PUBLIC LIBRARY

1. Public comment on all matters pertaining to the closed session.
2. Vote on whether to hold closed session to confer with legal counsel.
(San Francisco Administrative Code Section 67.11(a).)
3. Closed session pursuant to Government Code Section 54956.9 and San Francisco Administrative Code Section 67.11(b).

CONFERENCE WITH LEGAL COUNSEL - Discussion of acceptance of application which was not accepted by the Assessment Appeals Board Staff

4. Reconvene in open session:
 - a) Possible report on action taken in closed session.
(Government Code Section 54957.1(a)(2) and San Francisco Administrative Code Section 67.14(b)(2).)
 - b) Vote to elect whether to disclose any or all discussions held in closed session.
(San Francisco Administrative Code Section 67.14(a).)

DOCUMENTS DEPT.

SEP 28 1998

SAN FRANCISCO
PUBLIC LIBRARY

DATE POSTED

SEP 24 1998

Assessment Appeals Board

7
9/98
1/
cial

SPECIAL MEETING
ASSESSMENT APPEALS BOARDS NO. 1
September 29, 1998
9:30 A.M.
ROOM 430

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Roll Call
- 2) Public comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)
- 3) Parcel No. 0283-010. Clocktower Property Holdings. 710 Taylor St. Discussion and possible action concerning taxpayer's request for the Assessment Appeals Board to review and reconsider the staff's decision concerning the taxpayer's applications for changed assessment for the 1991/92, 1992/93, and 1993/4 fiscal years.

The minutes for this meeting
are not available.

